A9075-2U 7/86

THE Tax Burden ON TOBACCO

ti

HISTORICAL
COMPILATION
VOLUME 20, 1985

THE TAX BURDEN
ON TOBACCO

Historical Compilation

1985

THE TAX BURDEN ON TOBACCO
Historical Compilation

Foreword

Seventy-five years ago, just before the first World War, American purchasers of tobacco products paid less than $60 million in excises in one year to the federal treasury. Yet that accounted for a fifth of the government's income. Its largest single source was the tax on tobacco. Cigarette buyers contributed a minor share, some $7.9 million.

In the 12 months ending June 30, 1985, the federal share of retail tobacco sales was $4.48 *billion*, 99.2 percent of it from the 16-cent levy on each pack of cigarettes.

Historically wars, and recently federal deficits, made tobacco a special target for increasing taxation. Starting at less than a penny during the Civil War, the cigarette excise reached ten cents per pack during Reconstruction. The levy fell back to one cent during the 1880's, and rose to six cents just after the first World War. It was seven cents during World War II, was raised to eight to help finance the Korean War in the early 1950's, and was doubled to 16 cents to help meet the rising federal debt in 1983.

Meanwhile, in 1921 Iowa became the first state to eye the growing popularity of cigarettes with its own two-cents per pack levy (it's 26 cents now), starting a trend which ended when North Carolina became the 50th by enacting a two-cent excise (it remains the same today). Maine's tax was the highest in 1985, at 28 cents.

Local governments as well have found tobacco buyers to be a source of revenues, beginning during the Great Depression a half century ago. By 1985, per pack levies in some 369 cities and 21 counties ranged between a penny in Memphis and Shelby County, Tennessee, as well as some small Virginia, Alabama and Missouri municipalities, to 15 cents in Portsmouth and Chesapeake, Virginia, and Chicago.

Thus, cigarette buyers these days, on average, find themselves contributing nearly a third of the price of each pack to governments at all levels. Since the days of the Civil War, tobacco taxes have yielded the federal government more than $100 billion, and the states another $80 billion.

While they have amounted to a "Golden Egg", these excises on the nation's most heavily taxed consumer products have at the same time been heaviest in their burdens of inequity and regressivity. Except for comparatively modest expenses for tobacco agriculture support programs in the past 50 years, the federal government has used its tobacco revenues for the benefit of all citizens, whether or not they buy tobacco products. And because the tax rates are the same for each purchaser, regardless of income, they absorb a greater portion of the income of poorer persons than that of those who are better off.

Clearly, political considerations have outweighed economic principles of equity and fairness in the steady growth of excise rates on tobacco and other kinds of products subject to similar but lesser levies.

Accordingly, this volume, while serving as an authentic reference to historic data, also provides a basis for analysis of the extraordinary tax burden borne by tobacco in America.

January 1986

Horace R. Kornegay
Chairman
The Tobacco Institute

Table Of Contents

Page

Foreword iii
Tax Year Highlights vii

Charts

State Cigarette Excise Tax Rates viii
Mounting Burden of Federal and State Cigarette Taxes 1920-1985 1
The Growth of Cigarette Excise Taxes Compared to Farm Value of Domestic Leaf Tobacco Used in Cigarettes 2
U.S. Per Capita Cigarette Consumption 1900-1985 3

Tables

1. Federal, State and Local Tobacco Taxes 4
2. Federal Tax Collections on Tobacco Products 5
3. Federal Cigarette Tax Collections and Per Capita Consumption 6
4. Number of States Taxing Tobacco Products 1921-1985 7
5. Net State Tobacco Tax Collections 1921-1985 8
6. State Cigarette Tax Rate Changes Since July 1, 1950 9
7. State Cigarette Tax Rates 1950-1985 10-13
8. Gross State Cigarette Taxes 1950-1985 14-17
9. Net State Cigarette Tax Collections 1950-1985 18-21
10. State Tax-Paid Cigarette Sales 1950-1985 22-25
11. Tax-Paid Per Capita Sales 1950-1985 26-29
12. States Which Tax Both Cigarettes and Other Tobacco Products 1954-1985 30-61
    12.A. State Tax Rates on Other Tobacco Products 62
13. Cigarette Taxes as a Percentage of Retail Price 1954-1985 63-94
14. Cigarette Taxes as a Percentage of Weighted Average Price Before Taxes 95
15. General Sales or Gross Receipts Tax Applied to Cigarettes 1957-1985 96-124
16. County and City Tobacco Tax Collections for Fiscal Years 1963-1985 125-147
17. History of Federal Tax Rates on Cigarettes 148
18. Historical Cigarette Tax Data (by States) 149-199
19. All Taxing States 200

Tax Year Highlights

Federal

- For the fiscal year ending June 30, 1985, the federal excise on cigarettes, raised on January 1, 1983 from 8¢ to 16¢ per pack of 20 cigarettes, grossed a total tax of $4,442,487,000.

State

- In the year ending June 30, state excises on cigarettes ranged from a low of 2¢ in North Carolina to a high of 26¢ in Connecticut and Massachusetts giving an average cigarette tax imposed by the states of 15.6¢ per package in addition to the 16¢ federal excise.
- For the fiscal year ending June 30, 1985, these taxes yielded the states $4,425,836,304 in gross cigarette excise taxes.
- During the same period there were 28,464,225,919 state tax-paid packs sold.
- The U.S. per capita consumption of cigarettes based on federal tax-paid removals was 122.0 packs for the fiscal year ending June 30, 1985.
- The retail price of a package of 20 cigarettes as of November 1, 1985, including federal and state excise taxes, state sales taxes, but not municipal taxes, ranged from a low of 83.7¢ in North Carolina to a high of $1.25 in Washington.
- The average retail price of a package of 20 cigarettes in the U.S. as of November 1, 1985 was $1.04, including federal and state excise taxes and general sales taxes, but excluding municipal taxes.
- Federal and state excise taxes accounted, on the average, for 30.8 percent of the retail price of cigarettes.

Municipal

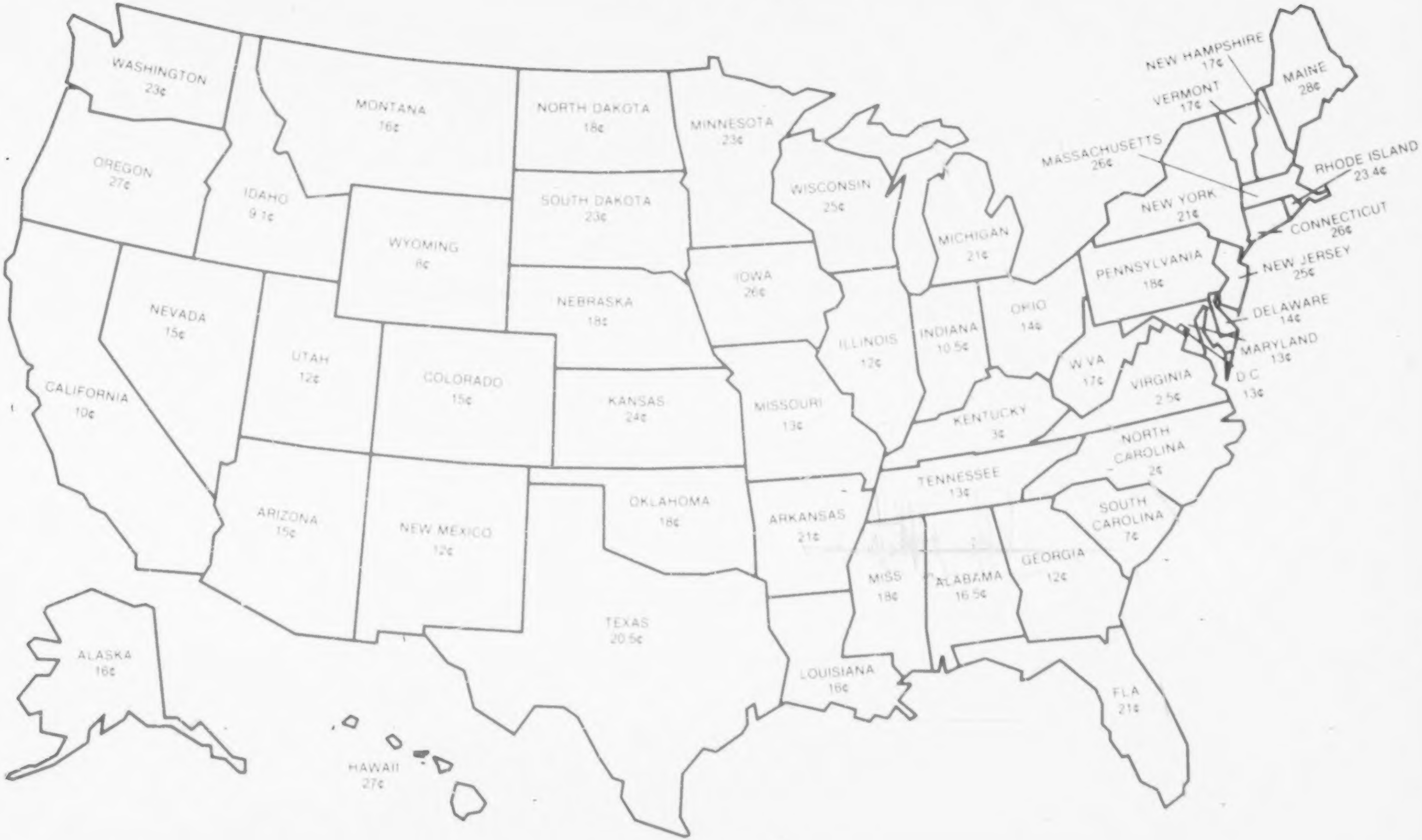
- In six states, municipal taxes were added to the federal and state taxes during fiscal year ending June 30, 1985.
- The municipal cigarette taxes in these states ranged from 1¢ to 15¢ a pack.
- In all, 390 cities, towns and counties imposed local cigarette taxes, which grossed $196 million in the year ending June 30.

Total

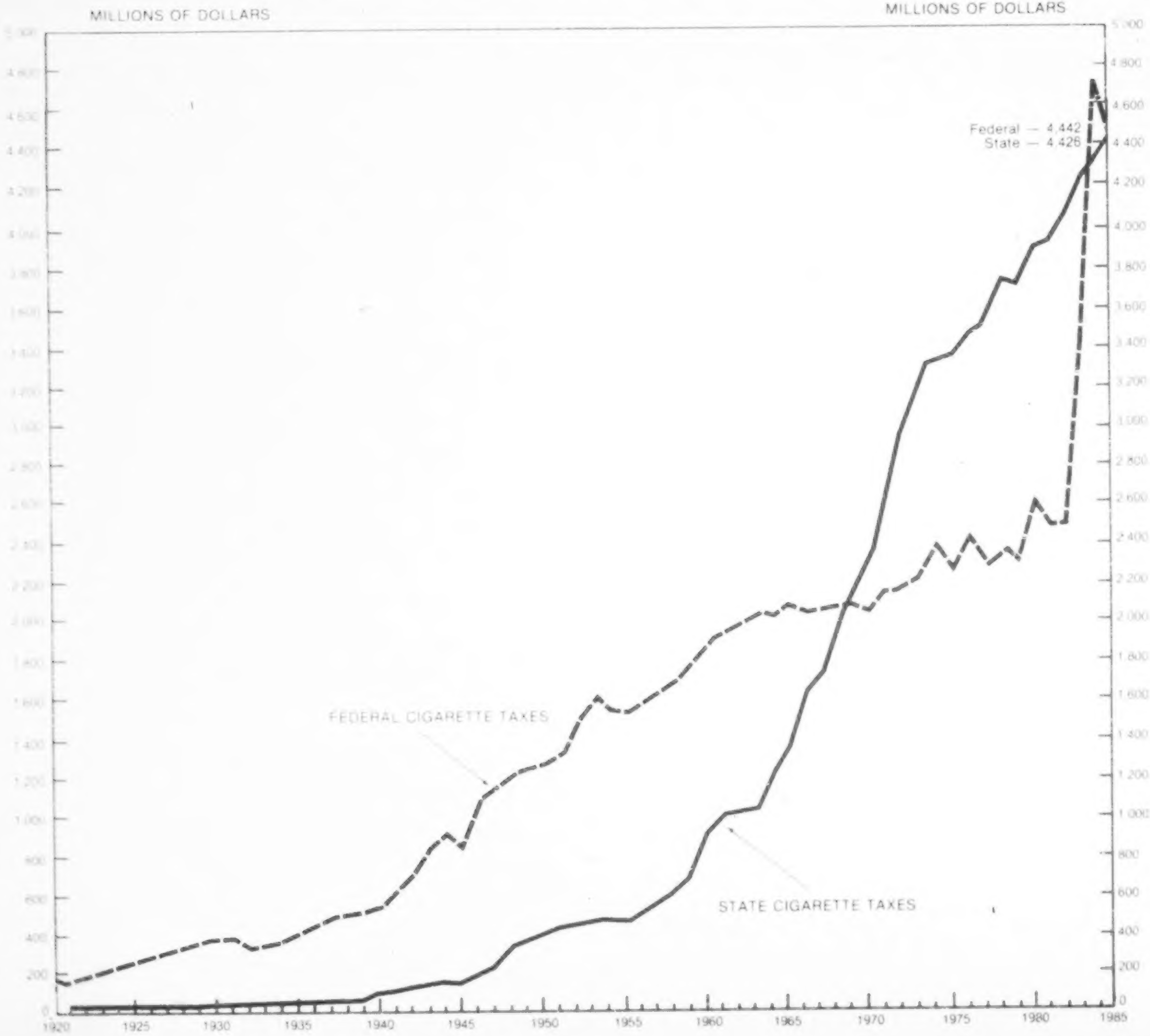
- Federal, state and municipal excise taxes on cigarettes for the fiscal year ending June 30, 1985, amounted to $9,064,261,000—nearly $9.1 billion, or $38.04 per man, woman and child.

STATE CIGARETTE EXCISE TAX RATES

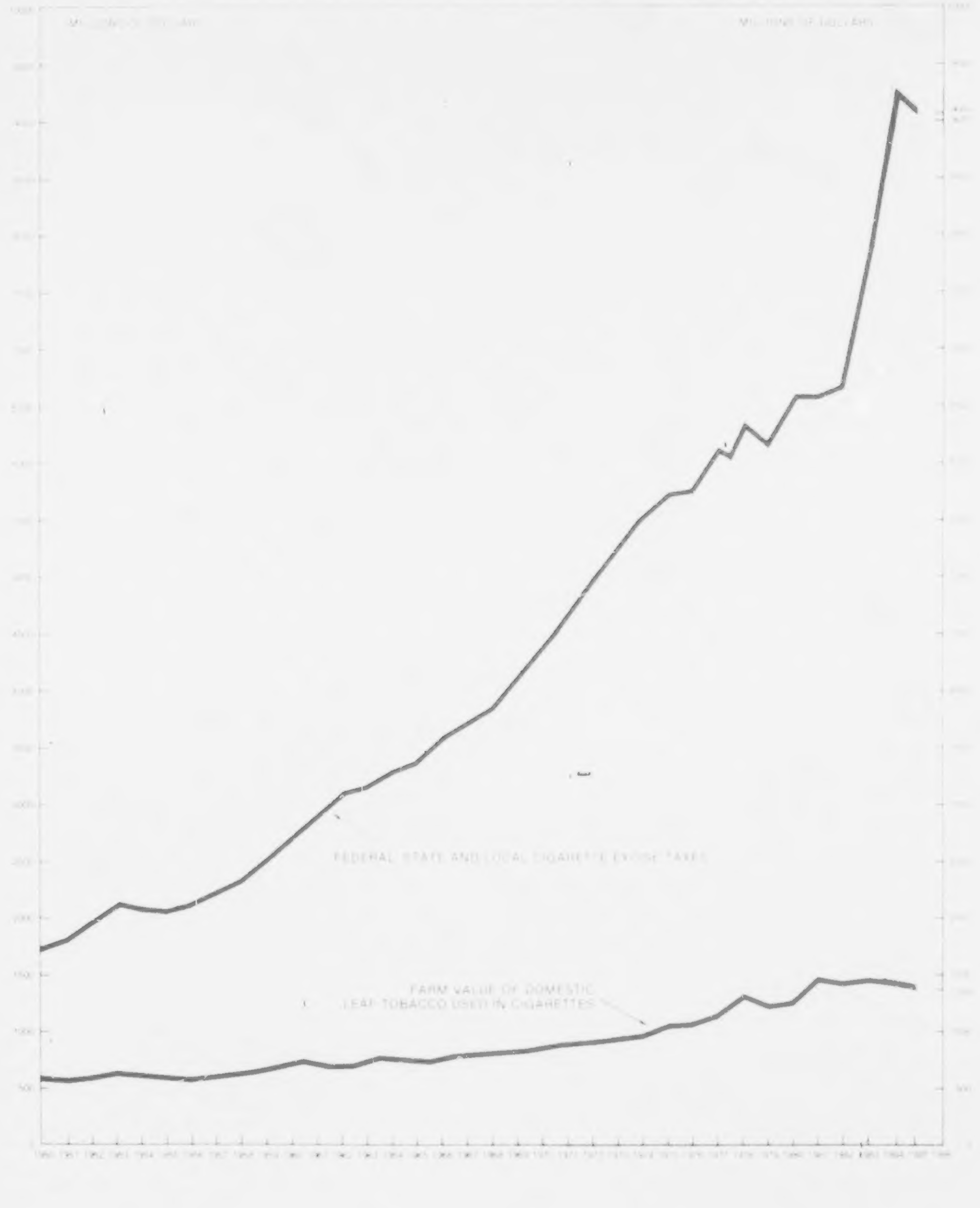
(As of November 1, 1985)


WASHINGTON 23¢
MONTANA 16¢
NORTH DAKOTA 18¢
MINNESOTA 23¢
NEW HAMPSHIRE 17¢
VERMONT 17¢
MAINE 28¢
MASSACHUSETTS 26¢
RHODE ISLAND 23.4¢
OREGON 27¢
IDAHO 9.1¢
SOUTH DAKOTA 23¢
WISCONSIN 25¢
NEW YORK 21¢
CONNECTICUT 26¢
WYOMING 8¢
MICHIGAN 21¢
NEW JERSEY 25¢
IOWA 26¢
PENNSYLVANIA 18¢
NEBRASKA 18¢
NEVADA 15¢
OHIO 14¢
DELAWARE 14¢
INDIANA 10.5¢
ILLINOIS 12¢
MARYLAND 13¢
UTAH 12¢
W VA 17¢
COLORADO 15¢
VIRGINIA 2.5¢
D.C. 13¢
CALIFORNIA 10¢
KANSAS 24¢
MISSOURI 13¢
KENTUCKY 3¢
NORTH CAROLINA 2¢
TENNESSEE 13¢
OKLAHOMA 18¢
ARKANSAS 21¢
SOUTH CAROLINA 7¢
ARIZONA 15¢
NEW MEXICO 12¢
GEORGIA 12¢
MISS 18¢
ALABAMA 16.5¢
TEXAS 20.5¢
ALASKA 16¢
LOUISIANA 16¢
FLA 21¢
HAWAII 27¢

Mounting Burden of Federal and State Cigarette Taxes 1920-1985



The Growth of Cigarette Excise Taxes Compared to Farm Value of Domestic Leaf Tobacco Used in Cigarettes



U.S. Total Per Capita Cigarette Consumption

1900-1985

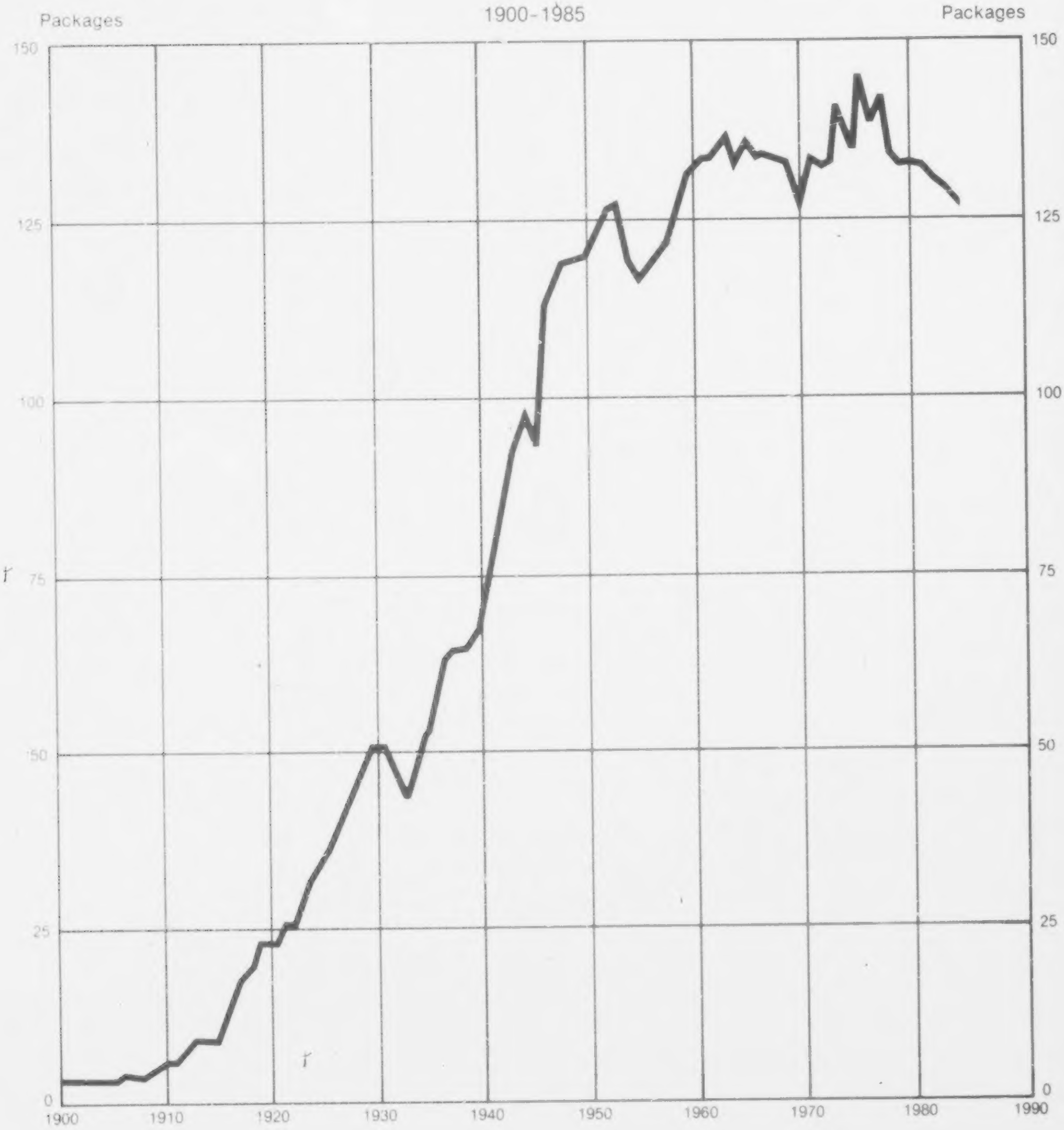


Table 1
Federal, State, and Local Tobacco Taxes
Selected Periods Since 1863
(in thousands of dollars)

	Year Ending June 30, 1985	Year Ending June 30, 1984	Percentage change 1984-1985	1863 through 1985
Federal excises:				
Cigarettes	$4,442,487	$4,749,186	− 6.5	$ 93,645,472
Other tobacco products	34,371	42,678	− 19.5	7,310,743
Total	4,476,858	4,791,864	− 6.6	100,956,215
% from cigarettes	99.2	99.1		92.8
State excises:*				
Cigarettes	4,425,836	4,340,973	+ 2.0	79,448,880
Other tobacco products	62,287	50,560	+ 23.2	1,036,090
Total	4,488,123	4,391,533	+ 2.2	80,484,970
% from cigarettes	98.6	98.8		98.7
Local excises:**				
Cigarettes	195,938	179,683	+ 9.0	2,919,388
Other tobacco products	226	142	+ 59.2	12,944
Total	196,164	179,824	+ 9.1	2,932,332
% from cigarettes	99.9	99.9		99.6
Aggregate:				
Cigarettes	$9,064,261	$9,269,842	− 2.2	$176,013,740
Other tobacco products	$ 96,884	$ 93,380	+ 3.8	$ 8,359,777
Total	$9,161,145	$9,363,222	− 2.2	$184,373,517
% from cigarettes	98.9	99.0		95.5

*The first state cigarette tax was imposed in 1921

**The first municipal cigarette tax was imposed in 1927

Table 2
Federal Tax Collections on Tobacco Products for Selected Fiscal Years 1865-1985

Year	All tobacco products ($000,000)	Cigarettes ($000,000)	Cigarettes percent of total
1865	11.4	*	0.1%
1870	31.4	**	0.1
1880	38.9	0.7	1.8
1890	34.0	1.1	3.2
1900	59.4	4.0	6.7
1910	58.1	7.9	13.6
1920	295.8	151.3	51.1
1930	450.3	359.8	79.9
1940	608.1	533.0	87.6
1941	697.7	616.7	88.4
1942	780.8	704.9	90.3
1943	923.9	835.2	90.4
1944	988.5	904.0	91.5
1945	932.1	836.1	89.7
1946	1,165.5	1,072.8	92.0
1947	1,237.8	1,145.3	92.5
1948	1,300.3	1,208.2	92.9
1949	1,321.9	1,232.7	93.3
1950	1,328.5	1,242.8	93.5
1951	1,380.4	1,294.0	93.7
1952	1,565.2	1,474.1	94.2
1953	1,654.9	1,586.8	95.9
1954	1,580.2	1,513.7	95.8
1955	1,571.2	1,504.2	95.7
1956	1,613.5	1,549.0	96.0
1957	1,674.1	1,610.9	96.2
1958	1,734.0	1,668.2	96.2
1959	1,839.0	1,771.1	96.3
1960	1,931.5	1,863.6	96.5
1961	1,991.1	1,923.5	96.6
1962	2,027.5	1,956.5	96.6
1963	2,079.2	2,010.5	96.7
1964	2,052.5	1,976.7	96.3
1965	2,148.6	2,069.7	96.3
1966	2,074.0	2,006.5	96.7
1967	2,079.8	2,023.1	97.3
1968	2,122.3	2,066.2	97.4
1969	2,137.6	2,082.1	97.4
1970	2,094.2	2,036.1	97.2
1971	2,206.6	2,149.5	97.4
1972	2,207.3	2,151.2	97.5
1973	2,276.9	2,221.0	97.5
1974	2,437.0	2,383.0	97.8
1975	2,315.1	2,261.1	97.7
1976	2,487.9	2,434.8	97.9
1977	2,321.6	2,279.2	98.2
1978	2,415.9	2,374.1	98.3
1979	2,396.6	2,356.1	98.3
1980	2,648.3	2,604.4	98.3
1981	2,533.1	2,488.2	98.2
1982	2,536.5	2,496.1	98.4
1983	3,463.7	3,424.4	98.9
1984	4,791.9	4,749.2	99.1
1985	4,476.9	4,442.5	99.2

*Only $15,000.

**Only $21,000.

Table 3
Federal Cigarette Tax Collections and Per Capita Consumption for Selected Years: 1865-1985

Year Ending June 30	Rate per 1,000	Collections ($000)	Consumption** (million cigarettes)	Cigarettes per capita
1865	$1.20	15	20	0.6
1870	1.50	21	14	0.4
1880	1.75	715	408	8
1890	.50	1,117	2,234	35
1900	1.50	3,953	2,635	35
1910	1.08*	7,921	7,334	80
1920	3.00	151,262	50,421	477
1930	3.00	359,816	119,939	977
1940	3.00	533,043	177,681	1,349
1941	3.25	616,745	189,768	1,426
1942	3.25	704,933	216,902	1,622
1943	3.50†	835,231	244,220	1,823
1944	3.50	903,958	258,274	1,947
1945	3.50	836,058	238,874	1,808
1946	3.50	1,072,799	306,514	2,191
1947	3.50	1,145,262	327,218	2,282
1948	3.50	1,208,199	345,200	2,364
1949	3.50	1,232,728	352,208	2,371
1950	3.50	1,242,845	355,099	2,390
1951	3.50	1,293,966	369,705	2,434
1952	4.00‡	1,474,060	385,427	2,502
1953	4.00	1,586,782	396,695	2,535
1954	4.00	1,513,740	378,433	2,380
1955	4.00	1,504,196	376,048	2,322
1956	4.00	1,549,045	387,260	2,346
1957	4.00	1,610,908	402,726	2,397
1958	4.00	1,668,208	417,050	2,437
1959	4.00	1,771,125	442,780	2,544
1960	4.00	1,863,561	468,553	2,645
1961	4.00	1,923,540	479,394	2,664
1962	4.00	1,956,527	488,437	2,668
1963	4.00	2,010,524	502,959	2,707
1964	4.00	1,976,674	495,073	2,626
1965	4.00	2,069,695	516,958	2,702
1966	4.00	2,006,499	516,138	2,663
1967	4.00	2,023,090	524,946	2,680
1968	4.00	2,066,159	522,555	2,640
1969	4.00	2,082,106	520,310	2,603
1970	4.00	2,036.101	511,666	2,534
1971	4.00	2,149,527	539,577	2,648
1972	4.00	2,151,158	542,623	2,631
1973	4.00	2,221,019	562,735	2,702
1974	4.00	2,383,038	594,881	2,835
1975	4.00	2,261,116	570,294	2,698
1976	4.00	2,434,831	619,118	2,905
1977	4.00	2,279,246	596,256	2,778
1978	4.00	2,374,085	609,546	2,818
1979	4.00	2,356,110	615,117	2,821
1980	4.00	2,604,364	605,765	2,752
1981	4.00	2,488,221	633,328	2,796
1982	4.00	2,496,112	632,235	2,757
1983	8.00ǂ	3,424,357	599,821	2,591
1984	8.00	4,749,186	596,739	2,550
1985	8.00	4,442,487	595,418	2,501

*Rate shown above is based on wholesale price of more than $2.00 per 1,000. The rate on cigarettes selling wholesale at $2.00 or less per 1,000 was 54 cents per 1,000, but virtually all cigarettes were taxed under the higher rate of $1.08 per 1,000.

**Figures prior to 1960 are based upon dollar collections; from 1960 on figures shown are "tax paid removals."

†For the first 4 months of the fiscal year, the rate was $3.25 per 1,000.

‡For the first 4 months of the fiscal year, the rate was $3.50 per 1,000.

ǂFor the first 6 months of the fiscal year, the rate was $4.00 per 1,000.

Table 4
Number of States Taxing Tobacco Products
1921-1985

Year	Cigarettes	Other tobacco products
1921-22	1	0
1923	5	2
1924	6	2
1925	8	4
1926	9	5
1927-29	11	6
1930	12	7
1931-32	14	7
1933-34	15	9
1935-36	19	9
1937	20	9
1938-39	21	9
1940-41	26	10
1942-43	28	11
1944-45	30	11
1946-47	31	11
1948	38	11
1949	39	11
1950-51	41	12
1952-55	42	12
1956-58	43	11
1959	45	11
1960	47	17
1961	48	18
1962-63	48	16
1964	48	17
1965	49	17
1966	50	17
1967	50	16
1968	50	17
1969	50	19
1970	51	21
1971-72	51	20
1973-74	51	22
1975	51	21
1976-81	51	20
1982-83	51	21
1984-85	51	22

Years prior to 1936 are on calendar year basis; 1936 and later years are ending June 30.
The District of Columbia is included from 1950 on.

Table 5
Net State Tobacco Tax Collections
1921-1985
(in thousands of dollars)

Year	Total tobacco taxes	From cigarettes	From other tobacco products	Percent from cigarettes
1921	$ 324	$ 324	$ 0	100.0%
1922	598	598	0	100.0
1923	2,115	1,926	189	91.1
1924	3,030	2,730	300	90.1
1925	4,634	4,285	349	92.5
1926	7,376	6,465	911	87.6
1927	9,442	8,252	1,190	87.4
1928	10,707	9,457	1,250	88.3
1929	11,523	10,183	1,340	88.4
1930	13,500	11,992	1,508	88.8
1931	15,947	14,457	1,490	90.7
1932	18,997	17,614	1,383	92.7
1933	20,694	19,112	1,582	92.4
1934	24,215	22,427	1,788	92.6
1935	33,014	31,072	1,942	94.1
1936	49,289	47,017	2,272	95.4
1937	55,590	52,963	2,627	95.1
1938	55,452	52,752	2,700	95.1
1939	58,970	56,140	2,830	95.2
1940	98,157	95,296	2,861	97.1
1941	106,294	103,205	3,089	97.1
1942	130,785	127,533	3,252	97.5
1943	140,761	137,018	3,743	97.3
1944	159,760	155,540	4,220	97.4
1945	145,451	141,490	3,961	97.3
1946	199,392	193,901	5,491	97.2
1947	244,509	238,273	6,236	97.4
1948	338,892	332,656	6,236	98.2
1949	388,292	381,040	7,252	98.1
1950	420,957	413,691	7,266	98.3
1951	451,989	444,409	7,580	98.3
1952	469,329	460,311	9,018	98.1
1953	485,991	477,211	8,780	98.2
1954	477,942	469,650	8,292	98.3
1955	477,817	470,225	7,592	98.4
1956	540,429	532,310	8,110	98.5
1957	589,102	581,107	7,995	98.6
1958	635,235	626,819	8,416	98.7
1959	715,952	706,562	9,390	98.7
1960	956,538	929,936	26,602	97.2
1961	1,027,536	995,144	32,392	96.8
1962	1,106,025	1,085,646	20,379	98.2
1963	1,153,290	1,132,804	20,486	98.2
1964	1,235,069	1,212,320	22,749	98.2
1965	1,351,361	1,327,081	24,280	98.2
1966	1,590,007	1,566,627	23,380	98.5
1967	1,665,709	1,643,039	22,670	98.6
1968	1,939,629	1,915,776	23,853	98.8
1969	2,126,459	2,101,828	24,631	98.8
1970	2,398,470	2,368,077	30,393	98.7
1971	2,624,329	2,594,586	29,743	98.9
1972	2,936,050	2,904,379	31,671	98.9
1973	3,124,916	3,092,844	32,072	99.0
1974	3,257,165	3,225,175	31,990	99.0
1975	3,317,295	3,284,660	32,635	99.0
1976	3,461,653	3,428,902	32,751	99.1
1977	3,517,287	3,483,349	33,938	99.0
1978	3,667,509	3,632,746	34,763	99.1
1979	3,658,240	3,621,625	36,615	99.0
1980	3,752,975	3,714,417	38,558	99.0
1981	3,892,805	3,850,631	42,174	98.9
1982	3,965,566	3,922,180	43,386	98.9
1983	4,165,310	4,117,825	47,485	98.9
1984	4,282,689	4,232,982	49,707	98.8
1985	4,375,554	4,314,268	61,286	98.6
Total	$78,145,382	$77,141,321	$1,004,061	98.7

NOTE: Net collections represent gross taxes less amounts allowed for affixing tax indicia. Years prior to 1936 are on calendar year basis; 1936 and later years are ending June 30. Adjustment has been made in totals to account for duplication which occurred when the reporting calendar year 1935 overlapped the reporting fiscal year.

Table 6
State Cigarette Tax Rate Changes Since July 1, 1950 Through November 1, 1985

State	Year first enacted	Rate July 1 1950	Changes	Rate Nov. 1 1985
AL	1927	3¢	3-4¢ 7/1/55; 4-6¢ 10/1/59; 7¢ 10/1/65; 7-10¢ 10/1/67; 10-12¢ 9/30/69; 12-16¢ 7/28/80; 16-16.5¢ 7/1/84	16.5¢
AK*	1949	3¢	3-5¢ 1/1/59; 5-8¢ 7/7/61; 8-16¢ 10/1/85	16¢
AZ	1933	2¢	2-6.5¢ 7/1/65; 6.5-10¢ 3/22/68; 10-13¢ 7/1/74; 13-15¢ 7/1/84	15¢
AR	1925	4¢	4-6¢ 3/9/51; 6-8¢ 3/5/65; 8-12.25¢ 4/21/69; 12-25-12.75¢ 7/1/70; 12.75-17.75¢ 3/22/71; 17.75-21¢ 3/18/83	21¢
CA	1959	0	3¢ 7/1/59; 3-7¢ 8/1/67; 7-10¢ 10/1/67	10¢
CO	1964	0	3¢ 7/1/64; 3-5¢ 6/1/65; 5-10¢ 7/1/73; 10-15¢ 7/1/77; 15-10¢ 7/1/78; 10-15¢ 11/1/83	15¢
CT	1935	3¢	3-4¢ 2/1/56; 4-3¢ 11/1/56; 3-5¢ 7/1/61; 5-6¢ 7/1/63; 6-8¢ 7/1/65; 8-16¢ 7/1/69; 16-21¢ 8/23/71; 21-26¢ 8/1/83	26¢
DE	1949	2¢	2-3¢ 10/1/53; 3-5¢ 11/1/61; 5-7¢ 8/1/65; 7-11¢ 7/1/69; 11-14¢ 8/1/71	14¢
DC	1949	1¢	1-2¢ 7/1/54; 2-3¢ 11/1/66; 3-4¢ 12/1/69; 4-6¢ 12/1/72; 6-10¢ 12/1/75; 10-13¢ 7/1/76	13¢
FL	1943	5¢	5-8¢ 7/1/63; 8-15¢ 4/1/68; 15-17¢ 7/1/71; 17-21¢ 7/1/77	21¢
GA	1923	5¢	5-3¢ 7/1/51; 3-5¢ 7/1/55; 5-8¢ 3/1/64; 8-12¢ 4/1/71	12¢
HI*	1939	2.9¢	2.9-3.9¢ 1/1/60; 3.9-8¢ 7/1/65 (Rate is 40% of wholesale price)	27¢
ID	1945	3¢	3-4¢ 5/4/55; 4-5¢ 7/1/59; 5-6¢ 7/1/61; 6-7¢ 5/19/63; 7-9.1¢ 7/1/72	9.1¢
IL	1941	3¢	3-4¢ 8/1/59; 4-3¢ 6/8/60; 3-4¢ 5/1/61; 4-7¢ 8/1/65; 7-9¢ 8/1/67; 9-12¢ 8/1/69	12¢
IN	1947	3¢	3-4¢ 6/1/63; 4-6¢ 5/1/65; 6-10.5¢ 7/1/77	10.5¢
IA	1921	2¢	2-3¢ 7/1/53; 3-4¢ 7/4/59; 4-5¢ 7/4/63; 5-8¢ 7/1/65; 8-10¢ 8/1/67; 10-13¢ 3/13/71; 13-18¢ 7/1/81; 18-26¢ 10/1/85	26¢
KS	1927	3¢	3-4¢ 4/1/57; 4-6¢ 4/1/64; 6-8¢ 5/1/65; 8-11¢ 7/1/70; 11-16¢ 7/1/83; 16-24¢ 10/1/85	24¢
KY	1936	2¢	2-3¢ 7/1/54; 3-2.5¢ 7/1/60; 2.5-3¢ 7/1/70	3¢
LA	1926	8¢	8-11¢ 8/1/70; 11-16¢ 7/1/84	16¢
ME	1941	4¢	4-5¢ 7/1/55; 5-6¢ 7/1/61; 6-8¢ 7/1/65; 8-9¢ 7/1/67; 9-10¢ 11/1/67; 10-12¢ 6/1/69; 12-14¢ 7/1/71; 14-16¢ 7/1/74; 16-20¢ 9/22/83; 20-28¢ 10/1/85	28¢
MD	1958	0	3¢ 7/1/58; 3-6¢ 7/1/61; 6-10¢ 6/1/75; 10-13¢ 7/1/80	13¢
MA	1939	5¢	5-6¢ 7/29/58; 6-8¢ 1/1/65; 8-10¢ 3/3/66; 10-12¢ 6/2/69; 12-16¢ 5/1/71; 16-21¢ 7/1/75; 21-26¢ 7/11/83	26¢
MI	1947	3¢	3-5¢ 8/1/57; 5-6¢ 2/1/60; 6-5¢ 7/1/61; 5-7¢ 7/1/62; 7-11¢ 4/1/70; 11-21¢ 5/1/82	21¢
MN	1947	4¢	4-5.5¢ 8/1/59; 5.5-7¢ 7/1/61; 7-8¢ 5/21/63; 8-13¢ 5/30/69; 13-18¢ 10/31/71; 18-23¢ 7/1/85	23¢
MS	1930	4¢	4-5¢ 3/1/55; 5-6¢ 7/1/58; 6-8¢ 7/1/62; 8-9¢ 7/1/64; 9-11¢ 7/1/73; 11-18¢ 6/1/85	18¢
MO	1955	0	2¢ 1/1/56; 2-4¢ 5/1/61; 4-9¢ 7/15/69; 9-13¢ 8/13/82	13¢
MT	1947	2¢	2-4¢ 12/7/50; 4-5¢ 2/25/57; 5-8¢ 7/1/57; 8-12¢ 3/5/71; 12-16¢ 7/1/83	16¢
NE	1947	3¢	3-4¢ 9/20/57; 4-6¢ 6/1/63; 6-8¢ 4/1/65; 8-13¢ 4/28/71; 13-14¢ 8/30/81; 14-18¢ 5/1/82	18¢
NV	1947	3¢	3-7¢ 7/1/61; 7-10¢ 7/1/69; 10-15¢ 7/1/83	15¢
NH	1939	2.5¢	2.5-3¢ 7/1/51; 3.5-4.5¢ 7/1/65; 4.5-7¢ 7/1/67; 7.8-5¢ 7/1/70; 8.5-10.5¢ 7/7/71; 42% of retail price to 12¢ 7/1/75; 12-17¢ 8/15/83	17¢
NJ	1948	3¢	3-5¢ 4/1/56; 5-6¢ 1/6/61; 6-7¢ 5/23/61; 7-8¢ 6/1/63; 8-11¢ 6/16/66; 11-14¢ 6/4/68; 14-19¢ 5/16/72; 19-24¢ 6/18/82; 24-25¢ 7/1/83 (surtax escalator)	25¢
NM	1943	4¢	4-5¢ 7/1/55; 5-8¢ 7/1/61; 8-12¢ 7/1/68	12¢
NY	1939	3¢	3-5¢ 4/1/59; 5-10¢ 4/1/65; 10-12¢ 6/1/68; 12-15¢ 2/1/72; 15-21¢ 4/1/83	21¢
NC	1969	0	2¢ 10/1/69	2¢
ND	1925	5¢	5-6¢ 7/1/51; 6-7¢ 7/1/63; 7-8¢ 7/1/65; 8-11¢ 7/1/69; 11-12¢ 7/1/79; 12-18¢ 4/1/83	18¢
OH	1931	2¢	2-3¢ 3/1/56; 3-5¢ 6/1/59; 5-7¢ 9/1/67; 7-10¢ 8/19/69; 10-15¢ 12/20/71	14¢
OK	1933	5¢	5-7¢ 7/1/61; 7-8¢ 7/1/65; 8-13¢ 4/1/68; 13-18¢ 7/1/79	18¢
OR	1966	0	4¢ 7/1/66; 4-9¢ 2/17/72/; 9-16¢ 12/1/81; 16-19¢ 6/1/82; 19-27¢ 10/1/85	27¢
PA	1935	4¢	4-5¢ 10/1/55; 5-6¢ 6/1/59; 6-8¢ 6/1/63; 8-13¢ 10/16/67; 13-18¢ 1/15/70	18¢
RI	1939	3¢	3-5¢ 6/1/58; 5-6¢ 6/1/60; 6-8¢ 6/1/64; 8-13¢ 7/1/68; 13-18¢ 6/1/75; 18-23¢ 3/15/82; 23-23.4¢ 7/1/85	23.4¢
SC	1923	5¢	5-3¢ 7/1/51; 3-5¢ 7/1/59; 5-6¢ 7/1/69; 6-7¢ 7/1/77	7¢
SD	1923	3¢	3-3.25¢ 7/1/55; 3.25-5¢ 7/1/59; 5-6¢ 7/1/63; 6-8¢ 7/1/65; 8-12¢ 7/1/69; 12-14¢ 7/1/79; 14-15¢ 7/1/81; 15-23¢ 7/1/85	23¢
TN	1925	3¢	3-5¢ 4/2/51; 5-7¢ 6/1/63; 7-8¢ 6/1/67; 8-13¢ 6/1/69;	13¢
TX	1931	4¢	4-5¢ 9/6/55; 5-8¢ 9/1/59; 8-11¢ 7/1/65; 11-15.5¢ 10/1/69; 15.5-18.5¢ 7/1/71; 18.5-19.5¢ 10/2/84; 19.5-20.5¢ 9/1/85	20.5¢
UT	1923	2¢	2-4¢ 2/19/54; 4-8¢ 7/1/63; 8-10¢ 7/1/79; 10-12¢ 7/1/82	12¢
VT	1937	4¢	4-5¢ 7/1/57; 5-7¢ 7/1/59; 7-8¢ 7/3/63; 8-10¢ 7/1/65; 10-12¢ 6/1/69; 12-17¢ 8/15/83	17¢
VA	1960	0	3¢ 8/1/60; 3-2.5¢ 9/1/66	2.5¢
WA	1935	4¢	4-5¢ 5/1/55; 5-6¢ 6/1/59; 6-7¢ 4/15/61; 7-11¢ 6/1/65; 11-16¢ 6/1/71; 16-20¢ 7/1/81; 20-20.8¢ 5/1/82; 20.8-23¢ 8/1/82	23¢
WV	1947	1¢	1-4¢ 7/1/51; 4-5¢ 7/1/56; 5-6¢ 7/1/61; 6-7¢ 4/1/68; 7-12¢ 7/1/70; 12-17¢ 6/1/78	17¢
WI	1939	3¢	3-4¢ 7/1/55; 4-5¢ 7/1/57; 5-6¢ 9/1/61; 6-8¢ 8/15/63; 8-10¢ 8/1/65; 10-14¢ 9/1/69; 14-16¢ 11/5/71; 16-20¢ 8/1/81; 20-25¢ 5/1/82	25¢
WY	1951	0	2¢ 7/1/51; 2-3¢ 7/1/57; 3-4¢ 7/1/59; 4-8¢ 7/1/67	8¢

*Alaska became a state January 3, 1959; Hawaii, July 4, 1960

Table 7
State Cigarette Tax Rates
(During fiscal years ending June 30)

State	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959
AL	3¢	3¢	3¢	3¢	3¢	3¢	4¢	4¢	4¢	4¢
AK	-	-	-	-	-	-	-	-	-	5
AZ	2	2	2	2	2	2	2	2	2	2
AR	4	6*	6	6	6	6	6	6	6	6
CA	-	-	-	-	-	-	-	-	-	-
CO	-	-	-	-	-	-	-	-	-	-
CT	3	3	3	3	3	3	4*	3*	3	3
DE	2	2	2	2	3*	3	3	3	3	3
DC	1	1	1	1	1	2	2	2	2	2
FL	5*	5	5	5	5	5	5	5	5	5
GA	5	5	3	3	3	3	5	5	5	5
HI	-	-	-	-	-	-	-	-	-	-
ID	3	3	3	3	3	4*	4	4	4	4
IL	3	3	3	3	3	3	3	3	3	3
IN	3	3	3	3	3	3	3	3	3	3
IA	2	2	2	2	3	3	3	3	3	3
KS	3	3	3	3	3	3	3	4*	4	4
KY	2	2	2	2	2	3	3	3	3	3
LA	8	8	8	8	8	8	8	8	8	8
ME	4	4	4	4	4	4	5	5	5	5
MD	-	-	-	-	-	-	-	-	-	3
MA	5	5	5	5	5	5	5	5	5	6*
MI	3	3	3	3	3	3	3	3	5	5
MN	4	4	4	4	4	4	4	4	4	4
MS	4	4	4	4	4	5*	5	5	5	6
MO	-	-	-	-	-	-	2*	2	2	2
MT	2	4*	4	4	4	4	4	5*	8	8
NE	3	3	3	3	3	3	3	3	4*	4
NV	3	3	3	3	3	3	3	3	3	3
NH	2.5	2.5	3	3	3	3	3	3	3.5	3.5
NJ	3	3	3	3	3	3	5*	5	5	5
NM	4	4	4	4	4	4	5	5	5	5
NY	3	3	3	3	3	3	3	3	3	5*
NC	-	-	-	-	-	-	-	-	-	-
ND	5	5	6	6	6	6	6	6	6	6
OH	2	2	2	2	2	2	3*	3	3	5*
OK	5	5	5	5	5	5	5	5	5	5
OR	-	-	-	-	-	-	-	-	-	-
PA	4	4	4	4	4	4	5*	5	5	6*
RI	3	3	3	3	3	3	3	3	5*	5
SC	3	5	3	3	3	3	3	3	3	3
SD	3	3	3	3	3	3	3.25	3.25	3.25	3.25
TN	3	5*	5	5	5	5	5	5	5	5
TX	4*	4	4	4	4	4	5*	5	5	5
UT	2	2	2	2	4*	4	4	4	4	4
VT	4	4	4	4	4	4	4	4	5	5
VA	-	-	-	-	-	-	-	-	-	-
WA	4*	4	4	4	4	5*	5	5	5	6*
WV	1	1	4	4	4	4	4	5	5	5
WI	3	3	3	3	3	3	4	4	5	5
WY	-	-	2	2	2	2	2	2	3	3

*Indicates that the rate change shown became effective after the beginning of the fiscal year.

Table 7
State Cigarette Tax Rates
(During fiscal years ending June 30)

State	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
AL	6¢	6¢	6¢	6¢	6¢	6¢	7¢	7¢	10¢*	10¢
AK	5	5	8*	8	8	8	8	8	8	8
AZ	2	2	2	2	2	2	6.5	6.5	10*	10
AR	6	6	6	6	6	8*	8	8	8	12.25*
CA	3	3	3	3	3	3	3	3	10*	10
CO	–	–	–	–	–	5*	5	5	5	5
CT	3	3	5	5	6	6	8	8	8	8
DE	3	3	5*	5	5	5	7*	7	7	7
DC	2	2	2	2	2	2	2	3*	3	3
FL	5	5	5	5	8	8	8	8	15*	15
GA	5	5	5	5	8*	8	8	8	8	8
HI	3.9	3.9	3.9	3.9	3.9	3.9	8	8	8	8
ID	5	5	6	7*	7	7	7	7	7	7
IL	3*	4	4	4	4	4	7*	7	9*	9
IN	3	3	3	4*	4	6*	6	6	6	6
IA	4*	4	4	4	5*	5	8	8	10*	10
KS	4	4	4	4	6*	8*	8	8	8	8
KY	3	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
LA	8	8	8	8	8	8	8	8	8	8
ME	5	5	6	6	6	6	8	8	10*	12*
MD	3	3	6	6	6	6	6	6	6	6
MA	6	6	6	6	6	8*	10*	10	10	12*
MI	6*	6	5	7	7	7	7	7	7	7
MN	5.5	5.5	7	8*	8	8	8	8	8	13*
MS	6	6	6	8	8	9	9	9	9	9
MO	2	4*	4	4	4	4	4	4	4	4
MT	8	8	8	8	8	8	8	8	8	8
NE	4	4	4	6*	6	8*	8	8	8	8
NV	3	3	7	7	7	7	7	7	7	7
NH	3.5	3.5	3.5	3.5	3.5	3.5	4.5	4.5	7	7
NJ	5	7*	7	8*	8	8	11*	11	14*	14
NM	5	5	8	8	8	8	8	8	8	12
NY	5	5	5	5	5	10*	10	10	12*	12
NC	–	–	–	–	–	–	–	–	–	–
ND	6	6	6	6	7	7	8	8	8	8
OH	5	5	5	5	5	5	5	5	7*	7
OK	5	5	7	7	7	7	8	8	13*	13
OR	–	–	–	–	–	–	–	4	4	4
PA	6	6	6	8	8	8	8	8	13*	13
RI	6*	6	6	6	8*	8	8	8	8	13
SC	5	5	5	5	5	5	5	5	5	5
SD	5	5	5	5	6	6	8	8	8	8
TN	5	5	5	7*	7	7	7	8*	8	13*
TX	8*	8	8	8	8	8	11	11	11	11
UT	4	4	4	4	8	8	8	8	8	8
VT	7	7	7	7	8*	8	10	10	10	12*
VA	–	3*	3	3	3	3	3	2.5*	2.5	2.5
WA	6	7*	7	7	7	11*	11	11	11	11
WV	5	5	6	6	6	6	6	6	7*	7
WI	5	5	6*	6	8*	8	10*	10	10	10
WY	4	4	4	4	4	4	4	4	8	8

For Continuation of Table 7 See Following Page

Table 7
State Cigarette Tax Rates
(During fiscal years ending June 30)

State	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
AL	12¢*	12¢	12¢	12¢	12¢	12¢	12¢	12¢	12¢	12¢
AK	8	8	8	8	8	8	8	8	8	8
AZ	10	10	10	10	10	13	13	13	13	13
AR	12.25	17.75*	17.75	17.75	17.75	17.75	17.75	17.75	17.75	17.75
CA	10	10	10	10	10	10	10	10	10	10
CO	5	5	5	5	10	10	10	10	15	10
CT	16	16	21*	21	21	21	21	21	21	21
DE	11	11	14*	14	14	14	14	14	14	14
DC	4*	4	4	6*	6	6	10*	13	13	13
FL	15	15	17	17	17	17	17	17	21	21
GA	8	12*	12	12	12	12	12	12	12	12
HI	8	9†	10†	10†	10†	10†	10†	11†	12†	13.5†
ID	7	7	7	9.1	9.1	9.1	9.1	9.1	9.1	9.1
IL	12*	12	12	12	12	12	12	12	12	12
IN	6	6	6	6	6	6	6	6	10.5	10.5
IA	10	13*	13	13	13	13	13	13	13	13
KS	8	11	11	11	11	11	11	11	11	11
KY	2.5	3	3	3	3	3	3	3	3	3
LA	8	11*	11	11	11	11	11	11	11	11
ME	12	12	14	14	14	16	16	16	16	16
MD	6	6	6	6	6	10*	10	10	10	10
MA	12	16*	16	16	16	16	21	21	21	21
MI	11*	11	11	11	11	11	11	11	11	11
MN	13	13	18*	18	18	18	18	18	18	18
MS	9	9	9	9	11	11	11	11	11	11
MO	9*	9	9	9	9	9	9	9	9	9
MT	8	12*	12	12	12	12	12	12	12	12
NE	8	13*	13	13	13	13	13	13	13	13
NV	10	10	10	10	10	10	10	10	10	10
NH	7†	8.5†	11*†	11†	11†	11†	12	12	12	12
NJ	14	14	19*	19	19	19	19	19	19	19
NM	12	12	12	12	12	12	12	12	12	12
NY	12	12	15*	15	15	15	15	15	15	15
NC	2*	2	2	2	2	2	2	2	2	2
ND	11	11	11	11	11	11	11	11	11	11
OH	10*	10	15*	15	15	15	15	15	15	15
OK	13	13	13	13	13	13	13	13	13	13
OR	4	4	9*	9	9	9	9	9	9	9
PA	18*	18	18	18	18	18	18	18	18	18
RI	13	13	13	13	13	18*	18	18	18	18
SC	6	6	6	6	6	6	6	6	7	7
SD	12	12	12	12	12	12	12	12	12	12
TN	13	13	13	13	13	13	13	13	13	13
TX	15.5*	15.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5
UT	8	8	8	8	8	8	8	8	8	8
VT	12	12	12	12	12	12	12	12	12	12
VA	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
WA	11	16*	16	16	16	16	16	16	16	16
WV	7	12	12	12	12	12	12	12	17*	17
WI	14*	14	16*	16	16	16	16	16	16	16
WY	8	8	8	8	8	8	8	8	8	8

Table 7
State Cigarette Tax Rates
(During fiscal years ending June 30)

State	1980	1981	1982	1983	1984	1985**
AL	12¢	16¢*	16¢	16¢	16	16.5¢
AK	8	8	8	8	8	8**
AZ	13	13	13	13	13	15
AR	17.75	17.75	17.75	21*	21	21
CA	10	10	10	10	10	10
CO	10	10	10	10	15*	15
CT	21	21	21	21	26*	26
DE	14	14	14	14	14	14
DC	13	13	13	13	13	13
FL	21	21	21	21	21	21
GA	12	12	12	12	12	12
HI	14†	15†	17†	21†	23†	24†**
ID	9.1	9.1	9.1	9.1	9.1	9.1
IL	12	12	12	12	12	12
IN	10.5	10.5	10.5	10.5	10.5	10.5
IA	13	13	18	18	18	18**
KS	11	11	11	11	16	16**
KY	3	3	3	3	3	3
LA	11	11	11	11	11	16
ME	16	16	16	16	20*	20**
MD	10	13	13	13	13	13
MA	21	21	21	21	26*	26
MI	11	11	21*	21	21	21
MN	18	18	18	18	18	18**
MS	11	11	11	11	11	18*
MO	9	9	9	13*	13	13
MT	12	12	12	12	16	16
NE	13	13	18*	18	18	18
NV	10	10	10	10	15	15
NH	12	12	12	12	17*	17
NJ	19	19	24*	24	25	25
NM	12	12	12	12	12	12
NY	15	15	15	21*	21	21
NC	2	2	2	2	2	2
ND	12	12	12	18*	18	18
OH	15	15	14*	14	14	14
OK	18	18	18	18	18	18
OR	9	9	19*	19	19	19**
PA	18	18	18	18	18	18
RI	18	18	23*	23	23	23**
SC	7	7	7	7	7	7
SD	14	14	15	15	15	15**
TN	13	13	13	13	13	13
TX	18.5	18.5	18.5	18.5	18.5	19.5**
UT	10	10	10	12*	12	12
VT	12	12	12	12	17*	17
VA	2.5	2.5	2.5	2.5	2.5	2.5
WA	16	16	20.8*	23*	23	23
WV	17	17	17	17	17	17
WI	16	16	25*	25	25	25
WY	8	8	8	8	8	8

*Indicates that the rate change shown became effective after the beginning of the fiscal year.

**For rates as of November 1, 1985 see Table 6.

†Hawaii tax is 40% of wholesale price. New Hampshire tax was 42% of retail price until July 1, 1975.

Table 8
Gross State Cigarette Taxes
(in thousands of dollars)
(During fiscal years ending June 30)

State	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959
AL	7,002	6,854	7,341	7,450	7,120	7,007	9,916	10,297	10,721	11,488
AK	—	—	—	—	—	—	—	—	—	1,095
AZ	1,684	1,708	1,938	2,013	1,986	2,087	2,158	2,345	2,586	2,853
AR	4,929	5,703	7,043	7,301	7,065	6,861	7,914	7,788	7,909	8,733
CA	—	—	—	—	—	—	—	—	—	—
CO	—	—	—	—	—	—	—	—	—	—
CT	8,008	8,349	8,760	9,215	9,145	8,853	10,852	10,660	10,047	10,756
DE	1,057	1,083	1,099	1,179	1,488	1,521	1,632	1,694	1,788	1,955
DC	1,427	1,414	1,423	1,393	1,239	2,465	2,162	2,190	2,259	2,660
FL	15,729	17,347	18,555	19,685	19,681	21,081	22,663	25,648	27,966	30,666
GA	12,583	13,067	9,375	9,660	9,437	10,097	15,081	16,327	16,659	17,635
HI	—	—	—	—	—	—	—	—	—	—
ID	1,732	1,751	1,737	1,795	1,674	1,757	2,212	2,315	2,391	2,565
IL	29,819	29,411	30,611	32,773	32,752	32,212	33,961	35,575	36,915	39,122
IN	13,706	13,872	14,221	14,710	14,396	14,203	14,871	15,444	15,919	16,768
IA	5,222	5,299	5,267	5,344	7,624	7,381	7,471	7,675	7,991	8,876
KS	5,358	5,410	5,754	5,980	5,697	5,686	5,873	6,573	8,395	8,938
KY	5,486	5,678	6,148	6,446	6,441	8,184	8,849	9,159	9,208	10,313
LA	17,927	17,926	17,841	19,586	19,520	19,781	21,281	23,180	24,296	25,643
ME	4,850	4,672	4,836	4,957	4,765	4,798	5,807	5,967	6,116	6,412
MD	—	—	—	—	—	—	—	—	—	11,079
MA	25,930	29,497	27,607	28,546	28,011	28,112	28,944	29,904	30,847	38,093
MI	22,598	23,510	24,352	25,996	26,192	25,706	26,966	27,456	43,149	46,939
MN	11,708	11,658	12,074	12,215	11,852	11,781	12,223	12,697	13,396	14,314
MS	6,322	6,737	6,836	6,620	6,519	6,610	7,446	7,811	8,068	10,180
MO	—	—	—	—	—	—	4,980	9,948	10,246	10,989
MT	1,490	2,168	2,910	3,077	2,938	2,907	2,089	3,286	5,410	6,036
NE	4,042	4,103	4,201	4,247	4,088	4,080	4,162	4,133	5,231	5,931
NV	830	843	907	1,062	1,057	1,157	1,241	1,239	1,330	1,503
NH	2,315	2,497	2,904	2,854	2,733	2,732	2,890	3,022	3,331	3,759
NJ	18,723	19,383	20,135	20,708	20,518	20,277	24,736	34,736	36,297	38,909
NM	2,328	2,529	2,550	2,700	2,745	2,733	3,391	3,519	4,049	4,433
NY	59,149	61,072	62,898	64,056	62,007	60,789	62,695	64,620	67,389	84,717
NC	—	—	—	—	—	—	—	—	—	—
ND	2,767	2,538	3,177	3,214	3,001	3,005	3,045	3,091	3,323	3,517
OH	19,099	20,058	20,905	21,851	21,515	20,993	26,250	34,012	34,821	37,480
OK	9,864	9,709	9,989	10,401	10,134	10,025	10,452	10,795	11,305	12,146
OR	—	—	—	—	—	—	—	—	—	—
PA	44,541	46,965	46,215	47,547	46,169	44,917	54,313	58,481	61,223	66,490
RI	3,265	3,430	3,508	3,648	3,502	3,340	3,442	3,595	3,897	5,982
SC	5,559	7,465	5,528	5,900	5,483	5,341	5,504	5,586	5,890	6,663
SD	1,853	1,850	1,850	1,888	1,829	1,809	1,963	1,952	2,100	2,234
TN	8,324	9,702	13,144	13,609	13,328	13,567	13,933	14,687	15,054	16,415
TX	30,965	34,075	36,006	37,636	36,028	36,016	43,329	46,321	48,677	51,453
UT	966	996	1,018	1,051	1,298	1,877	1,983	2,067	2,113	2,278
VT	1,922	1,861	1,973	1,985	1,880	1,803	1,828	1,945	2,357	2,599
VA	—	—	—	—	—	—	—	—	—	—
WA	6,843	10,322	10,632	10,961	10,742	10,971	13,320	13,788	13,963	15,001
WV	2,286	2,550	7,973	7,656	7,193	6,371	7,280	9,145	9,328	9,565
WI	10,365	10,706	10,912	11,189	10,943	10,998	14,786	15,414	19,211	20,820
WY	—	—	797	809	780	768	770	794	1,173	1,253
Total	440,573	465,770	482,950	500,905	492,515	492,657	557,665	606,880	654,347	737,258

Table 8
Gross State Cigarette Taxes

(in thousands of dollars)
(During fiscal years ending June 30)

State	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
AL	15,848	18,119	18,361	18,910	19,168	20,134	22,694	23,497	29,328	31,983
AK	1,231	1,513	1,877	2,105	2,121	2,083	2,599	2,451	2,550	2,656
AZ	3,201	3,421	3,619	3,771	3,774	4,099	11,913	12,315	14,400	18,923
AR	9,437	10,029	10,745	11,314	11,437	12,786	15,503	16,086	16,367	17,577
CA	65,157	67,720	69,593	72,274	72,989	75,946	76,369	77,056	209,759	239,124
CO	—	—	—	—	—	8,342	12,128	12,208	12,478	12,729
CT	11,505	12,680	19,723	20,575	22,989	24,953	32,786	33,497	33,504	35,335
DE	2,107	2,320	3,427	3,888	4,067	4,192	5,552	5,667	6,034	6,560
DC	2,865	3,279	3,596	3,863	3,755	3,984	4,739	5,327	5,443	5,150
FL	33,267	35,277	36,642	37,527	56,611	59,843	60,964	63,113	73,735	111,822
GA	19,752	21,219	21,163	22,196	27,239	35,539	36,551	38,052	37,873	39,683
HI	1,725	1,967	2,053	2,074	2,060	2,279	3,252	4,178	4,475	4,856
ID	3,316	3,431	4,088	4,133	4,498	4,612	4,567	4,772	4,849	4,949
IL	51,038	44,270	57,704	59,041	58,859	61,214	103,169	106,403	129,186	128,981
IN	17,839	18,484	19,021	20,471	25,245	28,937	38,748	39,790	40,293	40,353
IA	11,911	12,296	12,594	12,759	15,249	15,989	24,500	24,980	29,832	29,929
KS	9,225	9,592	9,995	10,282	11,044	15,062	18,178	18,227	18,214	18,820
KY	10,275	9,234	9,339	9,734	9,829	10,166	10,653	11,088	11,384	11,777
LA	27,787	28,639	29,133	30,366	31,173	32,590	33,855	34,592	34,374	34,534
ME	6,788	7,107	8,314	8,293	8,093	8,256	10,744	10,696	12,720	13,453
MD	11,492	11,492	22,960	23,495	24,112	24,923	25,567	26,383	26,885	27,556
MA	39,992	42,149	43,395	44,045	43,412	49,565	59,904	70,073	69,399	72,056
MI	52,488	59,840	51,813	68,810	70,987	74,721	77,364	78,756	80,621	81,592
MN	20,028	21,820	25,481	27,823	29,422	30,846	31,561	32,781	32,606	33,822
MS	10,901	11,330	11,924	15,031	15,785	17,443	18,167	18,437	18,806	19,201
MO	11,470	14,053	22,642	23,155	22,510	22,968	25,027	24,945	25,284	25,384
MT	6,149	6,462	6,535	6,742	6,378	6,654	6,488	6,623	6,514	6,511
NE	6,276	6,753	6,833	7,184	9,312	10,444	12,539	12,810	12,567	12,482
NV	1,669	1,801	4,425	4,988	5,315	5,505	5,668	5,589	5,902	6,218
NH	4,018	4,281	4,573	4,733	4,913	5,346	8,659	9,131	12,806	12,210
NJ	42,038	48,547	61,211	62,567	70,212	73,781	79,708	99,444	102,261	120,385
NM	4,830	4,997	7,253	7,508	7,272	7,721	7,893	7,757	7,976	10,306
NY	120,505	124,173	127,497	127,795	125,020	157,922	221,317	224,994	233,157	266,979
NC	—	—	—	—	—	—	—	—	—	—
ND	3,675	3,814	3,848	3,980	4,526	4,659	5,229	5,010	4,959	4,659
OH	62,615	63,310	65,136	65,840	65,720	68,074	69,429	70,276	91,891	95,439
OK	12,989	13,866	18,559	19,461	19,448	19,992	23,222	23,238	26,482	35,625
OR	—	—	—	—	—	—	—	12,911	12,957	12,862
PA	80,351	82,160	87,317	90,972	107,265	110,338	113,279	116,267	157,314	174,937
RI	6,223	7,391	7,600	7,505	7,653	9,741	9,994	10,387	10,290	14,284
SC	10,265	10,611	10,819	10,739	11,132	11,509	11,869	12,300	12,434	13,875
SD	3,518	3,666	3,824	3,820	4,394	4,234	5,592	5,433	5,413	5,378
TN	17,500	18,721	19,581	20,625	27,273	28,734	29,590	30,690	34,013	35,537
TX	74,556	86,637	89,768	91,771	91,894	100,262	125,156	128,862	129,617	134,425
UT	2,420	2,553	2,612	2,784	5,031	5,158	5,202	5,182	5,268	5,425
VT	3,302	3,545	3,630	3,646	4,018	4,023	5,145	5,149	5,370	5,780
VA	—	14,332	15,110	15,384	15,399	16,197	16,073	14,102	13,928	14,238
WA	17,514	18,430	20,669	20,896	20,424	21,463	28,666	32,768	34,535	36,157
WV	9,927	9,974	12,127	11,891	11,627	11,918	12,093	12,227	13,588	14,147
WI	22,073	22,891	26,738	27,102	33,620	35,970	43,108	45,085	46,649	47,067
WY	1,827	1,868	1,864	1,834	1,807	1,842	1,813	1,806	3,381	3,419
Total	964,885	1,032,062	1,126,733	1,175,701	1,256,078	1,372,960	1,614,786	1,693,410	1,969,674	2,157,350

For Continuation of Table 8 See Following Page

Table 8
Gross State Cigarette Taxes

(in thousands of dollars)
(During fiscal years ending June 30)

State	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
AL	36,739	39,491	42,198	43,329	45,943	47,956	50,409	51,517	54,461	54,496
AK	2,737	2,996	3,255	3,274	3,444	4,056	4,649	4,868	4,676	4,451
AZ	19,510	19,640	23,116	24,963	27,387	34,513	35,349	35,911	37,232	38,136
AR	24,494	27,439	35,848	37,918	39,654	42,028	44,721	45,878	48,464	49,073
CA	239,111	241,878	249,819	254,630	261,029	265,698	271,234	272,021	276,202	271,823
CO	13,101	13,967	15,328	16,255	32,364	32,710	33,914	34,098	50,757	35,108
CT	57,913	57,202	69,983	70,720	72,582	71,458	73,701	76,803	76,700	76,544
DE	9,328	9,805	11,983	12,236	12,206	11,847	12,409	12,493	12,672	12,260
DC	5,801	6,416	6,532	8,022	8,165	7,640	10,137	12,669	11,640	11,201
FL	117,819	126,319	151,859	163,632	177,469	181,452	185,059	190,607	236,587	244,444
GA	40,789	49,778	65,455	67,861	71,031	72,018	74,435	75,841	78,514	79,159
HI	5,219	5,786	5,871	6,406	7,430	7,825	8,603	9,275	9,875	10,652
ID	5,142	5,446	6,459	8,492	8,805	8,967	9,332	9,453	9,577	9,388
IL	159,536	167,207	170,514	167,279	175,365	174,745	178,897	180,478	183,660	182,296
IN	41,334	43,543	47,223	49,554	50,996	51,934	53,081	55,024	84,459	84,004
IA	30,156	33,339	40,548	41,441	43,976	44,852	46,500	46,895	47,623	46,818
KS	21,175	25,020	27,567	28,610	29,741	30,821	32,063	32,492	32,518	32,656
KY	12,587	15,938	17,662	19,983	21,292	22,457	23,527	23,588	23,305	22,550
LA	34,727	47,468	50,730	51,568	53,786	55,323	58,209	59,158	61,526	61,133
ME	15,081	15,898	19,165	19,885	20,452	23,565	24,549	24,919	24,988	24,172
MD	27,906	29,936	31,975	33,419	35,351	38,263	56,168	56,233	55,490	54,636
MA	81,570	88,880	108,629	112,178	115,663	117,057	143,083	145,006	146,357	143,272
MI	85,396	123,495	130,016	133,604	138,116	136,929	139,015	140,488	142,424	142,421
MN	50,169	57,866	61,452	74,856	77,610	78,648	82,524	83,667	85,172	85,350
MS	19,844	21,021	22,467	23,431	29,391	29,870	31,195	31,607	32,820	32,771
MO	50,999	54,050	55,576	56,509	57,975	58,307	59,808	60,568	61,263	61,335
MT	6,167	6,996	10,379	10,344	10,549	10,908	11,204	11,479	11,618	11,337
NE	12,529	14,171	20,623	21,119	22,153	22,892	23,744	23,759	23,822	23,614
NV	8,729	9,366	10,039	10,546	11,130	11,665	11,756	11,648	11,871	12,128
NH	13,332	17,821	24,229	23,666	23,477	23,913	28,508	27,498	27,463	26,610
NJ	120,808	125,984	137,924	168,261	169,724	170,266	170,091	171,187	172,543	172,389
NM	10,731	11,258	12,233	12,574	13,252	13,876	14,101	14,347	14,717	14,688
NY	261,698	270,069	293,877	327,192	333,255	336,549	338,668	340,307	339,839	330,650
NC	13,459	19,098	22,040	23,623	23,973	24,238	25,092	23,730	22,708	22,004
ND	6,261	6,696	7,140	7,599	7,780	8,261	8,760	8,641	8,756	8,706
OH	127,544	133,146	172,266	194,891	196,578	197,352	201,135	204,153	210,701	211,049
OK	36,186	38,578	41,295	42,488	45,179	46,797	48,871	50,503	52,475	53,000
OR	12,760	13,280	19,540	30,495	31,199	31,489	32,219	32,606	33,423	33,151
PA	194,682	226,203	230,952	237,602	244,659	244,757	252,983	256,408	259,411	259,213
RI	14,682	15,231	16,769	17,873	18,482	19,352	25,351	24,823	24,711	24,530
SC	16,738	17,911	18,928	20,383	21,210	21,800	23,171	23,441	28,274	27,714
SD	7,360	7,730	8,280	8,438	8,909	9,283	9,561	9,515	9,665	9,721
TN	51,530	54,325	57,839	57,504	61,589	62,999	66,254	68,265	71,136	72,047
TX	169,554	189,943	226,504	236,281	248,278	256,967	273,167	283,908	296,924	301,670
UT	5,473	5,794	6,272	6,535	6,994	7,111	7,518	7,756	8,077	8,270
VT	6,459	6,675	7,586	8,136	8,454	8,776	9,672	9,674	9,413	9,404
VA	14,508	14,934	16,147	17,043	17,997	18,736	19,630	19,842	20,017	19,535
WA	36,210	37,668	48,833	50,113	54,106	55,315	56,868	57,489	59,298	61,252
WV	14,580	23,472	24,717	24,924	25,830	26,495	28,102	29,284	30,369	38,961
WI	59,274	65,437	73,981	79,207	81,904	82,735	85,040	86,415	86,984	87,984
WY	3,381	3,517	3,806	3,894	4,117	4,614	4,834	5,003	5,205	5,720
Total	2,432,818	2,665,127	2,983,459	3,171,091	3,308,000	3,368,089	3,518,872	3,573,236	3,728,378	3,715,498

Table 8
Gross State Cigarette Taxes
(in thousands of dollars)
(During fiscal years ending June 30)

State	1980	1981	1982	1983	1984	1985
AL	55,701	72,853	74,642	73,371	72,144	76,694
AK	4,351	4,607	4,888	5,148	5,341	5,395
AZ	40,388	40,211	41,240	41,323	42,048	49,915
AR	50,989	52,216	51,931	54,617	60,611	62,734
CA	272,774	280,626	279,205	273,943	265,535	265,403
CO	36,311	38,656	38,705	38,157	49,528	54,369
CT	77,161	75,961	75,483	75,564	90,454	90,922
DE	12,261	12,714	12,904	12,605	12,278	12,518
DC	11,007	10,873	10,782	10,260	9,987	9,874
FL	258,648	271,618	281,771	278,995	283,263	291,172
GA	81,529	85,550	86,890	86,121	86,490	90,153
HI	11,447	12,388	12,586	15,803	17,853	17,552
ID	9,483	9,802	9,731	9,777	9,462	9,320
IL	181,085	181,080	176,286	175,103	170,458	167,493
IN	83,311	85,609	84,807	82,149	79,979	78,908
IA	47,076	50,394	61,227	60,490	59,083	58,018
KS	33,131	34,323	34,300	33,792	45,064	45,328
KY	22,777	23,029	23,140	22,127	20,623	20,623
LA	63,702	66,589	68,168	64,133	63,388	89,978
ME	24,785	25,000	25,293	24,601	29,456	29,800
MD	54,574	75,154	72,778	71,076	68,942	69,425
MA	146,022	148,438	148,323	145,413	173,429	176,875
MI	142,473	142,017	147,003	245,417	245,818	243,993
MN	86,084	88,627	87,997	84,999	83,118	85,266
MS	33,609	34,742	35,020	34,308	33,262	35,094
MO	62,263	62,180	62,122	80,704	84,351	84,761
MT	11,504	11,436	11,649	10,930	13,072	13,712
NE	23,791	23,878	26,594	31,636	31,069	30,639
NV	12,536	13,794	14,012	14,092	17,606	20,321
NH	26,373	27,123	26,934	26,583	34,316	33,552
NJ	173,132	178,888	178,853	216,604	220,420	220,409
NM	15,288	16,073	15,542	15,700	15,118	15,319
NY	337,733	342,554	339,176	362,161	446,661	437,593
NC	21,060	21,069	21,308	20,429	19,661	19,426
ND	9,687	9,848	10,009	10,593	13,532	12,859
OH	214,864	215,017	207,814	196,422	191,666	191,793
OK	73,477	78,232	82,013	80,060	77,128	74,876
OR	33,324	33,907	46,988	62,693	49,240	60,663
PA	261,805	267,388	263,486	267,582	247,380	249,415
RI	24,958	25,779	27,315	29,932	30,046	29,750
SC	28,389	29,722	30,152	29,392	29,420	29,421
SD	11,053	11,176	11,615	11,381	11,191	11,167
TN	74,255	77,076	78,808	78,010	76,742	79,593
TX	321,154	339,554	358,491	357,380	344,699	360,500
UT	10,381	11,333	11,176	12,863	13,071	13,412
VT	9,635	10,047	10,048	9,521	12,568	12,993
VA	19,350	20,035	20,004	19,613	19,099	19,149
WA	63,680	74,445	90,552	99,088	95,850	97,277
WV	39,103	39,947	39,766	38,299	37,546	36,584
WI	89,273	90,783	110,331	127,739	126,571	128,653
WY	5,691	6,146	6,208	5,671	5,336	5,178
Total	3,814,437	3,960,507	4,046,069	4,234,372	4,340,973	4,425,836

Table 9
Net State Cigarette Tax Collections
(in thousands of dollars)
(During fiscal years ending June 30)

State	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959
AL	6,302	6,169	6,607	6,705	6,408	6,306	9,102	9,528	9,898	10,631
AK	—	—	—	—	—	—	—	—	—	1,084
AZ	1,600	1,623	1,841	1,912	1,887	1,982	2,050	2,228	2,456	2,710
AR	4,633	5,363	6,620	6,863	6,641	6,499	7,375	7,298	7,450	8,269
CA	—	—	—	—	—	—	—	—	—	—
CO	—	—	—	—	—	—	—	—	—	—
CT	7,648	7,974	8,366	8,801	8,734	8,455	10,133	10,059	9,595	10,239
DE	978	1,002	1,016	1,083	1,408	1,445	1,550	1,609	1,699	1,857
DC	1,284	1,273	1,281	1,254	1,115	2,219	2,034	2,059	2,124	2,499
FL	15,100	16,653	17,813	18,897	18,894	20,238	21,756	24,622	26,633	29,133
GA	11,954	12,414	8,437	8,694	8,494	9,249	14,369	15,570	15,886	16,923
HI	—	—	—	—	—	—	—	—	—	—
ID	1,645	1,663	1,651	1,706	1,591	1,670	2,101	2,199	2,271	2,437
IL	28,328	27,941	29,081	31,134	31,114	30,602	32,263	33,801	35,072	37,166
IN	12,678	12,832	13,154	13,607	13,316	13,138	13,755	14,286	14,726	15,510
IA	4,961	5,034	5,004	5,077	7,243	7,012	7,097	7,291	7,592	8,432
KS	4,929	4,978	5,293	5,501	5,242	5,231	5,397	6,107	7,935	8,478
KY	4,987	5,110	5,533	5,801	5,797	7,698	8,348	8,640	8,685	9,729
LA	16,314	16,313	16,236	17,818	17,764	18,003	19,366	21,096	22,113	23,338
ME	4,680	4,508	4,667	4,784	4,578	4,607	5,588	5,759	5,903	6,188
MD	—	—	—	—	—	—	—	—	—	10,318
MA	25,930	29,497	27,607	28,546	28,011	28,112	28,944	29,642	30,301	37,417
MI	22,598	23,275	24,110	25,738	25,936	25,458	26,696	27,190	42,731	46,473
MN	11,123	11,191	11,591	11,727	11,378	11,310	11,751	12,179	12,825	13,735
MS	5,690	6,063	6,152	5,958	5,867	5,949	6,701	7,030	7,261	9,162
MO	—	—	—	—	—	—	4,881	9,760	10,051	10,461
MT	1,341	2,029	2,765	2,923	2,791	2,762	2,933	3,132	5,190	5,735
NE	3,860	3,898	3,991	4,035	3,884	3,876	3,954	3,927	4,969	5,635
NV	747	784	843	988	983	1,081	1,179	1,177	1,263	1,428
NH	2,199	2,372	2,759	2,712	2,597	2,596	2,745	2,865	3,165	3,563
NJ	17,787	18,414	19,128	19,673	19,492	19,263	22,954	33,694	35,208	37,548
NM	2,258	2,428	2,448	2,592	2,636	2,624	3,256	3,378	3,887	4,257
NY	56,684	58,751	60,313	61,211	59,500	58,377	60,091	62,051	64,710	81,997
NC	—	—	—	—	—	—	—	—	—	—
ND	2,629	2,411	3,019	3,053	2,851	2,855	2,893	2,936	3,157	3,342
OH	18,144	19,058	19,860	20,759	20,439	19,944	24,962	32,847	33,584	36,260
OK	9,469	9,321	9,590	9,985	9,730	9,630	10,034	10,380	10,853	11,661
OR	—	—	—	—	—	—	—	—	—	—
PA	42,759	45,086	44,176	45,456	44,323	43,121	52,140	56,133	58,774	63,993
RI	3,102	3,259	3,333	3,467	3,328	3,177	3,270	3,415	3,708	5,743
SC	5,003	6,718	4,976	5,310	4,935	4,807	4,954	5,027	5,304	5,996
SD	1,723	1,723	1,721	1,756	1,702	1,683	1,832	1,816	1,953	2,078
TN	7,908	9,216	12,486	12,929	12,662	12,888	13,236	13,953	14,301	15,594
TX	23,532	33,052	34,926	36,507	34,947	34,936	42,029	44,933	47,214	49,909
UT	869	897	916	946	1,198	1,783	1,884	1,964	2,008	2,168
VT	1,807	1,787	1,894	1,905	1,805	1,731	1,755	1,868	2,262	2,495
VA	—	—	—	—	—	—	—	—	—	—
WA	6,501	10,064	10,366	10,684	10,419	10,654	12,987	13,443	13,614	14,626
WV	2,057	2,295	7,647	7,341	6,896	6,103	6,983	8,676	8,948	9,184
WI	9,950	10,170	10,366	10,629	10,396	10,448	14,271	14,810	18,461	20,015
WY	—	—	729	744	718	706	709	731	1,079	1,153
Total	413,691	444,409	460,311	477,211	469,650	470,225	532,310	581,107	626,819	706,562

Note: Net collections represent gross taxes less amounts allowed for affixing tax indicia.

Table 9
Net State Cigarette Tax Collections
(in thousands of dollars)
(During fiscal years ending June 30)

State	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
AL	14,666	16,760	16,984	17,491	17,730	18,624	21,006	21,735	27,169	29,661
AK	1,219	1,498	1,859	2,084	2,100	2,062	2,573	2,427	2,524	2,629
AZ	3,041	3,250	3,439	3,583	3,585	3,894	11,735	12,131	14,190	18,638
AR	8,836	9,428	10,117	10,635	10,751	12,018	14,573	15,120	15,385	16,740
CA	64,390	66,370	68,203	70,829	71,530	74,426	74,840	75,513	207,895	237,089
CO	—	—	—	—	—	7,587	11,400	11,475	11,729	11,965
CT	10,942	12,124	19,114	19,943	22,369	24,287	32,049	32,744	32,751	34,571
DE	2,002	2,204	3,308	3,772	3,936	3,983	5,355	5,469	5,823	6,330
DC	2,692	3,081	3,379	3,630	3,529	3,743	4,455	5,004	5,111	4,841
FL	31,604	33,514	34,810	35,650	54,428	57,536	58,619	60,696	71,325	109,348
GA	19,338	20,771	20,655	21,530	26,433	34,473	35,455	36,910	36,737	38,492
HI	1,725	1,967	2,053	2,074	2,060	2,279	3,252	4,178	4,475	4,856
ID	3,152	3,260	3,885	3,927	4,273	4,382	4,339	4,533	4,607	4,702
IL	48,487	42,057	54,630	56,097	55,943	58,174	100,173	103,377	126,260	126,850
IN	16,502	17,099	17,582	18,993	23,730	27,369	37,227	38,199	38,681	38,737
IA	11,320	11,681	11,964	12,121	14,490	15,190	23,663	24,106	28,803	28,882
KS	8,743	9,124	9,498	9,762	10,532	14,503	17,496	17,544	17,532	18,115
KY	9,693	8,711	8,810	9,183	9,273	9,590	10,050	10,460	10,739	11,110
LA	25,289	26,065	26,514	27,637	28,371	29,661	30,812	31,485	31,287	31,520
ME	6,551	6,859	8,065	8,043	7,854	8,011	10,461	10,429	12,424	13,150
MD	10,917	10,912	21,812	22,320	22,906	23,677	24,289	25,064	25,541	26,179
MA	39,271	41,388	42,607	43,229	42,616	48,760	59,123	68,812	67,713	70,309
MI	51,967	59,247	51,297	68,123	70,283	73,975	76,598	77,949	79,816	80,776
MN	19,455	21,198	24,282	26,785	28,154	29,831	30,347	31,747	31,579	32,901
MS	9,811	10,197	10,731	13,762	14,207	16,051	16,713	16,962	17,301	17,665
MO	10,875	13,521	21,964	22,460	21,836	22,279	24,298	24,196	24,525	24,470
MT	5,900	6,139	6,208	6,405	6,059	6,321	6,164	6,292	6,188	6,186
NE	5,962	5,415	6,492	6,825	8,846	9,926	11,912	12,169	11,939	11,858
NV	1,586	1,711	4,248	4,789	5,102	5,285	5,444	5,365	5,665	5,985
NH	3,817	4,067	4,344	4,496	4,650	5,079	8,313	8,766	12,358	11,782
NJ	40,777	47,042	59,474	60,705	67,631	71,716	77,469	96,958	99,746	118,014
NM	4,637	4,798	6,963	7,207	6,993	7,432	7,602	7,470	7,685	9,933
NY	117,279	120,926	123,972	124,687	122,215	155,012	218,435	222,142	230,213	263,639
NC	—	—	—	—	—	—	—	—	—	—
ND	3,491	3,623	3,656	3,781	4,300	4,426	4,989	4,780	4,732	4,634
OH	60,985	61,589	63,399	64,084	63,968	66,259	67,577	68,402	89,348	92,715
OK	12,479	13,337	18,161	18,684	18,671	19,194	22,301	22,310	25,458	34,200
OR	—	—	—	—	—	—	—	12,372	12,416	12,325
PA	77,139	79,450	84,529	86,704	104,047	106,782	109,894	112,779	152,662	169,598
RI	5,975	7,098	7,257	7,205	7,356	9,449	9,695	10,076	9,981	14,003
SC	9,752	10,081	10,279	10,202	10,575	10,934	11,276	11,685	11,812	13,183
SD	3,279	3,409	3,556	3,552	4,227	4,022	5,370	5,216	5,197	5,162
TN	16,625	17,784	18,602	19,611	26,153	27,541	28,362	29,416	32,601	34,114
TX	72,815	84,688	87,299	89,706	89,812	98,006	122,214	125,787	126,703	131,401
UT	2,299	2,425	2,481	2,645	4,846	4,952	4,994	4,975	5,057	5,208
VT	3,173	3,412	3,468	3,516	3,873	3,880	4,986	4,988	5,183	5,595
VA	—	13,628	14,359	14,616	14,631	15,388	15,270	13,181	13,204	13,495
WA	17,034	17,912	20,154	20,375	19,915	20,948	28,185	32,219	33,956	35,550
WV	9,523	9,568	11,633	11,406	11,154	11,436	11,600	11,728	13,042	13,573
WI	21,207	22,000	25,808	26,208	32,682	34,997	42,006	44,000	45,527	45,934
WY	1,716	1,757	1,735	1,731	1,698	1,732	1,664	1,698	3,178	3,214
Total	929,936	995,144	1,085,642	1,132,804	1,212,320	1,327,081	1,566,627	1,643,039	1,915,776	2,101,827

For Continuation of Table 9 See Following Page

Table 9
Net State Cigarette Tax Collections
(in thousands of dollars)
(During fiscal years ending June 30)

State	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
AL	34,011	36,519	39,034	40,079	42,498	44,675	46,629	47,570	50,376	50,409
AK	2,710	2,966	3,223	3,243	3,409	4,030	4,595	4,818	4,629	4,407
AZ	19,216	19,350	22,775	24,595	26,739	33,660	34,437	34,992	36,307	37,193
AR	23,563	26,396	34,368	36,477	38,148	40,431	43,022	44,135	46,541	47,208
CA	237,078	239,820	247,721	252,463	258,807	263,436	268,925	269,706	273,849	269,506
CO	12,315	13,129	14,408	15,280	31,069	31,402	32,558	32,734	48,726	33,704
CT	57,264	56,558	69,281	70,014	71,782	70,745	72,964	76,035	75,419	75,778
DE	9,006	9,462	11,711	11,974	11,945	11,593	12,143	12,224	12,401	11,997
DC	5,458	6,016	6,140	7,532	7,838	7,334	9,836	12,419	11,406	10,976
FL	115,224	123,557	148,958	160,499	174,086	177,988	182,518	187,039	232,918	239,561
GA	39,566	48,315	63,493	65,825	68,804	69,862	72,202	73,566	76,159	76,785
HI	5,219	5,786	5,871	6,406	7,430	7,825	8,603	9,275	9,875	10,652
ID	4,885	5,173	6,136	8,074	8,365	8,519	8,866	8,980	9,099	8,919
IL	157,611	165,266	168,520	165,311	173,186	172,769	176,909	178,508	181,652	180,304
IN	39,681	41,801	45,335	47,572	48,953	49,851	50,960	52,825	81,137	80,648
IA	29,100	32,234	39,332	40,198	42,657	43,507	45,106	45,490	46,198	45,417
KS	20,381	24,089	26,638	27,681	28,774	29,900	31,030	31,431	31,463	31,595
KY	11,875	15,036	16,662	18,852	20,087	21,185	22,198	22,253	21,986	21,274
LA	31,606	43,259	46,171	48,649	50,565	52,024	54,717	55,609	57,835	57,465
ME	14,742	15,541	18,734	19,438	19,992	22,975	23,935	24,296	24,364	23,568
MD	26,511	28,439	30,376	31,748	33,584	36,454	54,342	54,406	53,687	52,860
MA	79,757	86,987	106,820	110,310	113,737	115,111	141,267	143,166	144,500	141,456
MI	84,542	122,260	128,715	132,268	136,735	135,560	137,625	139,083	140,999	140,977
MN	49,097	56,497	57,930	72,959	75,784	76,649	80,214	82,031	82,957	83,736
MS	18,257	19,339	20,670	21,557	26,995	27,481	28,699	28,968	29,820	29,824
MO	50,005	52,973	54,464	55,379	56,099	56,518	58,162	59,356	60,046	60,113
MT	5,856	6,679	10,068	10,033	10,233	10,581	10,868	11,135	11,270	10,996
NE	11,902	13,463	19,592	20,063	21,045	21,747	22,556	22,571	22,531	22,434
NV	8,384	8,990	9,634	10,120	10,679	11,191	11,276	11,034	11,397	11,644
NH	12,865	16,975	23,256	22,781	22,590	23,005	27,938	26,839	26,807	25,949
NJ	118,428	123,502	135,337	165,804	167,246	167,780	167,608	168,750	168,875	170,277
NM	10,348	10,861	11,808	12,181	12,809	13,411	13,631	13,860	14,221	14,198
NY	258,425	266,694	290,525	323,838	329,832	332,492	334,314	336,096	335,600	326,589
NC	11,496	16,361	18,826	20,179	20,478	20,704	21,434	20,270	19,397	18,796
ND	6,068	6,494	6,924	7,327	7,545	7,970	8,496	8,380	8,492	8,442
OH	123,817	129,185	167,079	188,832	190,475	191,218	194,888	197,813	204,158	204,506
OK	34,739	37,035	39,643	40,789	43,371	44,925	46,916	48,483	50,376	50,880
OR	12,227	12,726	18,962	29,929	30,620	30,905	31,621	32,001	32,803	32,536
PA	185,834	218,065	223,725	230,872	237,338	239,632	244,474	247,852	251,289	250,998
RI	14,389	14,927	16,434	17,516	18,113	18,974	24,676	24,451	24,341	24,163
SC	15,901	17,015	17,919	19,062	20,149	20,710	22,012	22,269	26,860	26,328
SD	7,161	7,459	7,990	8,143	8,597	8,907	9,135	9,028	9,182	9,192
TN	49,942	52,532	55,929	56,179	60,177	61,558	64,943	66,710	69,522	70,409
TX	165,739	185,851	220,649	229,886	241,547	249,901	265,655	276,101	288,758	293,374
UT	5,254	5,562	6,020	6,255	6,714	6,827	7,217	7,445	7,750	7,939
VT	6,252	6,461	7,344	7,876	8,184	8,495	9,362	9,365	9,111	9,103
VA	13,751	14,147	15,303	16,147	17,053	16,818	17,622	17,786	17,926	17,478
WA	35,602	37,055	48,269	49,534	53,481	54,676	56,211	56,825	58,614	60,546
WV	13,986	22,584	23,713	23,912	24,779	25,417	26,960	28,093	29,158	37,393
WI	57,853	63,886	72,367	77,545	80,185	80,944	83,104	84,602	84,989	85,778
WY	3,178	3,306	3,577	3,660	3,870	4,337	4,526	4,675	4,871	5,348
Total	2,368,077	2,594,583	2,904,379	3,092,844	3,225,175	3,284,660	3,428,902	3,483,349	3,632,746	3,621,625

Table 9
Net State Cigarette Tax Collections

(in thousands of dollars)

(During fiscal years ending June 30)

State	1980	1981	1982	1983	1984	1985
AL	51,603	67,460	68,429	68,278	67,297	70,456
AK	4,307	4,561	4,840	5,096	5,288	5,341
AZ	39,386	39,246	40,207	40,293	40,953	48,683
AR	49,051	50,232	49,958	52,541	58,308	60,153
CA	270,447	278,234	276,821	271,608	263,262	263,133
CO	34,859	37,110	37,157	36,631	47,546	52,194
CT	76,390	75,203	74,730	74,812	89,552	90,013
DE	11,999	12,441	12,628	12,356	12,015	12,251
DC	10,785	10,654	10,565	10,192	9,802	9,619
FL	253,475	266,186	276,135	273,415	277,610	285,364
GA	79,083	82,983	84,284	83,537	83,895	87,448
HI	11,447	12,388	12,586	15,803	17,853	17,552
ID	9,016	9,331	9,244	9,289	8,989	8,855
IL	179,069	179,124	174,390	173,232	168,616	165,704
IN	79,983	82,189	81,419	78,869	76,784	75,757
IA	45,665	48,885	60,013	59,283	57,744	57,989
KS	32,054	33,209	33,122	32,697	43,852	44,152
KY	21,487	21,726	21,830	20,146	18,748	18,748
LA	59,880	62,594	64,085	60,359	60,437	79,205
ME	24,166	24,376	24,601	23,988	28,601	29,158
MD	52,800	72,711	70,413	68,766	66,701	69,168
MA	144,173	146,558	146,443	143,570	171,646	174,930
MI	141,049	140,485	145,533	242,963	243,360	241,553
MN	84,629	86,198	86,286	83,418	81,688	83,688
MS	30,629	31,625	31,779	31,242	30,299	34,304
MO	61,018	60,936	60,879	78,171	81,820	82,219
MT	11,159	11,093	11,300	10,602	12,652	13,256
NE	22,601	22,684	25,265	30,054	29,516	29,107
NV	12,037	13,236	13,454	13,531	16,904	19,345
NH	25,742	26,481	26,302	25,958	33,528	32,770
NJ	171,278	175,357	175,732	209,706	218,589	217,680
NM	14,784	15,559	15,043	15,203	14,624	14,811
NY	333,620	338,421	335,110	358,206	442,866	430,895
NC	17,990	17,997	18,201	17,452	16,801	16,603
ND	9,395	9,483	9,440	10,188	12,855	12,216
OH	208,197	211,209	201,095	189,899	185,283	185,464
OK	70,538	75,102	78,733	76,850	74,047	71,881
OR	32,706	33,278	46,389	62,142	48,607	59,939
PA	251,542	254,779	253,900	257,680	237,965	244,610
RI	24,585	25,393	26,730	29,486	29,597	29,305
SC	26,970	28,264	28,697	28,010	27,989	27,979
SD	10,418	10,554	10,974	10,634	10,508	10,466
TN	72,570	75,346	77,051	76,277	75,025	77,819
TX	310,508	325,392	331,126	341,606	332,109	347,500
UT	9,823	10,880	10,721	12,689	12,549	12,876
VT	9,327	9,726	9,727	9,216	12,279	12,701
VA	17,283	17,866	17,838	17,479	16,995	17,248
WA	62,945	73,588	89,724	98,288	95,073	96,499
WV	37,520	38,349	38,175	36,767	36,045	35,120
WI	87,106	88,219	107,263	124,046	122,762	125,677
WY	5,323	5,727	5,810	5,300	5,148	4,867
Total	3,714,417	3,850,631	3,922,180	4,117,825	4,232,982	4,314,268

Table 10
State Tax-Paid Cigarette Sales
(in millions of packs)
(During fiscal years ending June 30)

State	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959
AL	233.4	228.5	244.7	248.3	237.3	233.6	247.9	257.4	268.0	287.2
AK	—	—	—	—	—	—	—	—	—	21.9
AZ	84.2	85.4	96.9	100.6	99.3	104.3	107.9	117.2	129.3	142.6
AR	123.2	123.5	117.5	121.7	117.7	114.3	133.0	131.4	133.5	147.9
CA	—	—	—	—	—	—	—	—	—	—
CO	—	—	—	—	—	—	—	—	—	—
CT	266.9	278.4	291.9	306.8	303.9	295.1	312.1	324.3	334.9	358.5
DE	52.8	54.2	54.9	58.5	54.6	50.7	54.4	56.5	59.6	65.2
DC	142.7	141.4	142.3	137.6	123.8	114.5	108.1	109.5	113.0	133.0
FL	336.8	346.9	371.1	393.7	393.6	421.6	453.3	513.0	559.3	613.3
GA	251.7	261.3	312.5	322.0	314.5	323.3	301.6	326.5	333.2	352.7
HI	—	—	—	—	—	—	—	—	—	—
ID	57.7	58.4	57.9	59.8	55.8	55.5	55.3	57.9	59.8	64.1
IL	994.0	980.4	1,020.4	1,092.4	1,091.7	1,073.7	1,132.0	1,183.1	1,230.5	1,304.1
IN	456.9	462.4	474.0	490.3	479.9	473.4	495.7	514.8	530.6	558.9
IA	261.1	264.9	263.4	267.2	254.1	246.0	249.0	255.8	266.4	295.9
KS	178.6	180.3	191.8	199.3	189.9	189.5	195.8	202.4	209.9	223.4
KY	274.3	283.9	307.4	311.8	307.0	270.2	295.0	305.3	306.9	343.8
LA	224.1	224.0	223.0	244.8	244.0	246.9	266.0	289.7	303.7	320.5
ME	121.2	116.8	120.9	123.9	119.1	120.0	116.1	119.3	122.3	128.2
MD	—	—	—	—	—	—	—	—	—	369.3
MA	518.6	589.9	552.1	570.9	560.2	562.2	578.9	598.1	616.9	637.8
MI	753.3	783.6	811.7	866.5	873.1	856.8	898.9	915.2	898.7	938.8
MN	292.7	291.4	301.8	305.4	296.3	294.5	306.0	317.4	334.5	357.9
MS	158.0	168.4	170.9	165.5	163.0	152.9	148.9	156.2	161.4	169.6
MO	—	—	—	—	—	—	249.0	497.9	512.8	550.5
MT	74.5	69.9	72.8	76.9	73.4	72.7	77.2	77.1	66.6	75.5
NE	134.7	136.7	140.0	141.6	136.3	136.0	138.7	137.8	140.1	148.3
NV	27.7	28.1	30.2	35.4	35.2	38.6	41.4	41.3	44.3	50.1
NH	92.6	99.9	96.8	95.1	90.7	89.0	92.2	94.4	100.0	112.8
NJ	624.1	646.1	671.2	690.3	683.9	675.9	694.8	694.7	725.9	778.2
NM	58.2	63.2	63.7	67.5	68.6	68.3	68.5	70.9	81.8	89.1
NY	1,971.6	2,035.7	2,096.6	2,134.9	2,065.8	2,026.2	2,089.8	2,154.0	2,246.3	2,346.7
NC	—	—	—	—	—	—	—	—	—	—
ND	55.3	50.8	53.0	53.6	50.0	50.1	50.8	51.5	55.4	58.6
OH	955.0	1,002.9	1,045.3	1,092.5	1,072.4	1,046.8	1,090.6	1,132.6	1,160.7	1,199.5
OK	197.3	194.2	199.8	208.0	202.7	200.5	209.5	215.9	226.1	242.5
OR	—	—	—	—	—	—	—	—	—	—
PA	1,135.2	1,174.1	1,155.4	1,188.7	1,154.2	1,122.9	1,144.5	1,169.6	1,224.5	1,292.1
RI	108.8	114.3	116.9	121.6	116.6	111.3	114.7	119.8	123.4	119.6
SC	185.3	149.3	184.3	196.7	182.8	178.0	183.5	186.2	196.4	213.6
SD	61.8	61.7	61.7	62.9	61.0	60.3	60.4	60.1	64.6	68.7
TN	277.5	277.7	262.9	272.2	266.6	271.3	278.7	293.7	301.1	328.3
TX	929.9	851.9	900.2	940.9	900.7	900.4	866.6	926.4	973.5	1,029.1
UT	48.3	49.8	50.9	52.5	49.5	46.9	49.6	51.7	52.8	57.0
VT	48.0	46.5	49.3	49.6	47.0	45.1	45.7	48.6	47.1	52.0
VA	—	—	—	—	—	—	—	—	—	—
WA	215.9	258.0	265.8	273.6	266.1	261.7	265.9	275.5	279.1	294.6
WV	228.6	255.0	199.3	191.4	179.8	159.3	181.9	179.7	186.6	191.2
WI	345.5	356.9	363.7	373.0	364.8	366.6	369.3	385.4	384.2	416.4
WY	—	—	39.8	40.5	39.0	38.4	38.5	39.7	39.1	41.8
Total	13,558.0	13,846.7	14,246.8	14,746.7	14,385.9	14,165.6	14,857.5	15,655.9	16,204.8	17,590.8

Table 10
State Tax-Paid Cigarette Sales
(in millions of packs)
(During fiscal years ending June 30)

State	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
AL	282.6	302.0	306.0	315.2	319.5	335.6	333.8	335.7	312.8	320.7
AK	24.6	30.3	26.1	26.3	26.5	26.0	32.5	30.6	31.9	33.2
AZ	160.1	171.0	181.0	188.6	188.7	194.7	183.3	189.5	188.9	189.2
AR	158.7	168.3	178.3	188.6	190.6	194.0	193.8	201.1	204.6	204.4
CA	2,177.0	2,257.3	2,319.8	2,409.1	2,433.0	2,531.5	2,545.6	2,568.5	2,380.2	2,391.2
CO	—	—	—	—	—	258.5	242.6	244.2	249.6	254.6
CT	383.5	408.0	398.1	405.8	382.6	406.7	409.3	418.7	418.8	428.8
DE	70.2	77.3	80.5	77.8	81.3	83.8	81.5	81.0	86.2	93.7
DC	143.2	163.9	179.8	193.1	187.8	199.2	237.0	201.8	181.4	171.7
FL	665.3	705.6	732.8	750.5	709.1	748.0	762.1	788.9	775.1	745.5
GA	395.0	424.4	423.3	443.9	445.5	444.2	456.9	475.7	473.4	496.0
HI	44.2	50.4	52.6	53.2	52.8	58.4	40.7	52.2	55.9	60.7
ID	65.9	68.6	67.8	67.7	64.2	65.9	65.4	68.2	69.3	70.7
IL	1,342.5	1,396.2	1,442.6	1,476.0	1,471.6	1,526.3	1,535.1	1,520.1	1,444.0	1,433.1
IN	594.6	616.1	632.7	652.9	630.0	653.0	645.5	663.0	671.5	672.4
IA	295.5	307.4	314.8	319.0	305.0	319.8	298.6	312.3	300.5	299.3
KS	230.6	239.8	249.9	257.0	247.4	239.8	227.2	227.8	227.7	235.3
KY	342.5	369.3	373.6	389.3	393.2	406.6	426.1	443.5	455.4	471.1
LA	347.3	358.0	364.2	379.6	389.7	407.4	423.2	432.4	429.7	431.7
ME	135.8	142.1	138.2	138.2	134.9	137.6	134.1	133.7	131.9	132.0
MD	383.1	383.1	382.7	391.6	401.9	415.4	426.1	439.7	448.1	459.3
MA	666.5	702.5	723.2	734.1	723.5	728.5	703.7	700.7	694.0	709.1
MI	973.7	997.3	1,020.0	1,012.8	1,014.1	1,067.4	1,105.2	1,125.1	1,151.7	1,165.6
MN	360.0	395.9	363.4	391.4	366.5	384.6	393.7	409.1	407.2	409.6
MS	181.7	188.8	198.4	188.6	197.2	193.3	201.9	204.9	209.0	213.3
MO	574.5	598.8	566.1	578.9	562.7	574.2	626.5	623.6	632.1	634.6
MT	77.2	80.8	81.7	84.3	79.7	83.2	81.1	82.8	81.4	81.4
NE	156.9	168.8	170.8	175.9	155.2	163.6	156.7	160.1	157.1	156.0
NV	55.6	59.9	62.4	71.3	75.9	78.6	81.0	79.8	84.2	89.2
NH	114.5	128.0	136.1	139.9	140.4	152.9	192.4	202.9	181.1	174.4
NJ	840.8	870.1	873.6	882.9	877.6	922.3	981.9	904.0	911.5	859.9
NM	97.4	100.6	93.3	94.4	91.5	97.1	99.3	97.6	100.2	87.5
NY	2,409.6	2,483.5	2,549.9	2,555.9	2,500.4	2,480.4	2,212.1	2,250.0	2,290.7	2,212.1
NC	—	—	—	—	—	—	—	—	—	—
ND	61.2	63.2	64.1	66.3	64.7	66.6	64.9	62.6	62.0	60.7
OH	1,222.0	1,262.4	1,302.7	1,316.8	1,317.2	1,361.5	1,388.6	1,405.5	1,357.7	1,363.4
OK	259.8	277.3	265.2	277.6	277.3	285.1	287.9	289.9	282.0	274.0
OR	—	—	—	—	—	—	—	322.8	323.9	321.5
PA	1,338.9	1,367.6	1,416.8	1,459.3	1,340.7	1,379.2	1,416.0	1,453.3	1,361.7	1,345.7
RI	122.4	123.2	126.0	125.1	124.2	121.8	124.9	129.8	128.6	107.7
SC	205.3	212.2	216.4	214.8	222.6	230.2	237.4	246.0	248.7	277.5
SD	68.6	73.3	76.5	76.4	73.2	70.6	69.5	67.9	67.7	67.2
TN	350.0	374.4	391.6	400.7	389.6	410.5	422.7	433.0	425.2	426.5
TX	995.5	1,083.0	1,122.1	1,147.1	1,142.4	1,253.3	1,120.0	1,171.5	1,178.3	1,222.0
UT	60.5	63.8	65.3	69.6	61.2	64.5	65.0	64.8	65.8	67.8
VT	47.4	50.6	51.5	52.1	50.4	50.3	51.8	51.6	53.7	57.2
VA	—	477.4	503.8	512.8	513.3	539.9	535.8	545.0	557.1	569.5
WA	291.9	296.8	295.3	297.9	290.9	293.2	260.0	297.0	313.4	328.1
WV	198.5	199.5	202.1	198.2	193.8	198.6	201.6	203.8	215.4	202.0
WI	441.8	457.8	445.6	451.7	431.3	449.1	440.5	450.8	466.5	470.7
WY	42.1	46.7	46.6	45.8	45.2	47.2	45.3	45.2	43.0	42.7
Total	20,456.8	21,843.4	22,275.6	22,746.0	22,378.0	23,400.0	23,267.6	23,909.6	23,587.7	23,591.5

For Continuation of Table 10 See Following Page

Table 10
State Tax-Paid Cigarette Sales
(in millions of packs)
(During fiscal years ending June 30)

State	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
AL	317.0	329.1	351.7	361.1	382.9	399.6	420.1	429.3	453.8	454.1
AK	34.2	37.5	40.7	40.9	43.0	50.7	58.0	60.8	58.5	55.6
AZ	195.1	196.4	231.2	249.6	273.9	262.3	271.9	276.2	286.4	293.4
AR	200.0	200.5	202.0	213.6	223.4	236.8	252.0	258.5	273.0	276.5
CA	2,391.1	2,418.8	2,498.5	2,546.3	2,610.3	2,657.0	2,712.3	2,720.2	2,762.0	2,718.2
CO	262.0	279.3	306.6	325.1	323.6	327.1	340.1	341.0	338.4	351.1
CT	360.1	357.5	341.5	336.8	345.6	340.3	351.0	365.7	365.2	363.9
DE	83.7	88.6	87.2	87.4	87.2	84.6	88.6	89.2	90.5	87.6
DC	159.9	160.4	163.5	156.6	136.3	127.6	120.1	96.0	89.9	86.6
FL	785.5	842.1	887.5	962.5	1,043.9	1,067.4	1,088.6	1,121.2	1,127.7	1,164.0
GA	509.9	532.3	545.5	565.5	591.9	600.1	620.3	635.6	659.3	665.8
HI	65.2	65.8	64.4	64.1	74.3	78.3	86.0	84.3	83.4	79.7
ID	73.5	77.8	92.3	92.1	96.7	98.5	102.6	103.9	105.2	103.2
IL	1,378.2	1,399.3	1,417.6	1,399.1	1,482.3	1,467.5	1,497.6	1,504.5	1,537.4	1,520.7
IN	688.9	725.7	787.0	825.6	848.7	865.6	884.7	917.1	804.4	800.0
IA	301.6	306.9	311.9	318.8	337.0	344.0	357.0	360.2	365.9	359.8
KS	264.7	231.1	250.6	260.1	270.4	280.2	289.6	295.4	295.6	296.9
KY	503.5	527.0	588.7	666.1	709.7	748.6	784.2	786.3	776.8	751.7
LA	434.1	436.6	461.2	471.5	489.0	502.9	529.2	537.8	559.3	555.8
ME	125.7	132.5	136.9	142.0	146.1	147.3	153.4	155.7	156.2	151.1
MD	465.1	498.9	532.9	557.0	589.2	598.0	561.7	562.3	554.9	546.4
MA	679.8	692.1	678.9	701.1	722.9	731.6	681.3	690.5	696.9	682.2
MI	1,127.4	1,122.7	1,182.0	1,214.6	1,255.6	1,244.8	1,263.8	1,277.2	1,294.8	1,294.7
MN	385.9	444.8	375.6	415.9	431.1	436.8	458.3	464.8	472.6	473.9
MS	220.5	233.6	249.6	260.3	267.2	271.5	283.6	287.3	298.4	297.9
MO	564.2	598.6	617.5	627.8	644.2	647.9	664.5	672.9	680.7	681.5
MT	77.2	80.6	86.5	86.2	87.9	90.9	93.4	95.7	96.8	94.5
NE	156.6	161.8	158.6	162.5	170.4	176.1	182.6	182.8	183.2	181.6
NV	86.6	93.9	100.7	106.2	112.2	117.6	119.2	116.4	118.4	121.0
NH	190.5	206.3	225.7	215.1	213.4	217.4	237.6	229.1	228.9	221.7
NJ	862.9	899.9	937.2	885.6	893.3	896.1	895.2	901.0	908.1	907.3
NM	89.5	94.3	102.3	105.3	110.9	115.7	117.5	119.6	122.6	122.4
NY	2,180.9	2,250.6	2,204.6	2,179.2	2,221.7	2,243.7	2,257.8	2,268.7	2,265.6	2,207.3
NC	672.9	954.9	1,102.0	1,181.2	1,198.6	1,211.9	1,254.6	1,186.5	1,135.4	1,100.2
ND	57.7	60.9	64.9	68.7	70.7	75.1	79.6	78.6	79.6	79.1
OH	1,305.8	1,331.4	1,340.5	1,299.2	1,310.5	1,315.7	1,340.9	1,361.0	1,404.7	1,407.0
OK	278.4	296.8	317.7	326.8	347.5	360.0	375.9	388.5	403.7	407.7
OR	319.0	332.0	346.1	338.8	346.7	349.9	358.0	362.3	371.4	368.3
PA	1,266.4	1,256.7	1,294.9	1,320.0	1,359.2	1,356.5	1,405.5	1,424.5	1,441.2	1,440.1
RI	112.9	117.2	129.0	137.5	142.2	145.0	139.2	137.9	137.3	136.3
SC	279.0	298.5	311.8	334.4	353.5	363.3	385.4	390.7	403.9	395.9
SD	61.1	64.4	69.0	70.3	74.2	77.4	79.7	79.3	80.5	81.0
TN	397.6	417.9	444.9	442.3	473.8	484.6	509.6	525.1	547.2	554.2
TX	1,190.2	1,225.4	1,244.0	1,286.3	1,353.4	1,397.4	1,485.3	1,551.3	1,624.1	1,644.8
UT	68.4	72.4	78.4	81.9	87.4	88.9	94.0	96.9	101.0	103.4
VT	53.8	55.6	63.2	67.8	70.5	73.1	80.6	80.6	78.4	78.4
VA	580.3	597.4	645.9	681.7	719.9	749.4	785.2	793.7	800.7	781.4
WA	328.9	331.2	305.2	313.2	338.2	345.7	355.4	358.8	370.6	382.8
WV	208.3	194.7	205.8	207.7	215.2	220.6	233.8	243.9	244.7	227.1
WI	450.3	467.4	486.9	495.0	510.7	518.4	531.5	540.1	542.9	547.9
WY	42.3	44.0	47.6	48.7	51.5	57.7	60.4	62.5	65.1	71.5
Total	23,894.3	24,842.1	25,716.4	26,303.3	27,259.9	27,665.1	28,378.2	28,669.4	28,943.2	28,775.2

Table 10
State Tax-Paid Cigarette Sales

(in millions of packs)
(During fiscal years ending June 30)

State	1980	1981	1982	1983	1984	1985
AL	464.2	465.2	466.5	458.6	450.9	462.8
AK	54.4	57.6	61.1	64.3	66.8	67.4
AZ	310.7	309.3	317.2	317.9	323.4	332.8
AR	287.3	294.2	292.6	293.2	289.3	299.1
CA	2,727.7	2,806.3	2,792.0	2,739.4	2,655.3	2,654.0
CO	363.1	386.6	387.1	381.6	381.1	362.5
CT	367.4	361.7	359.4	359.8	352.4	349.8
DE	87.6	90.8	92.2	90.0	87.6	88.9
DC	85.1	84.1	83.3	78.6	77.0	75.5
FL	1,231.7	1,293.4	1,341.8	1,328.5	1,348.9	1,387.0
GA	685.6	719.8	731.4	725.1	729.7	758.7
HI	81.8	82.6	76.2	79.5	78.2	73.4
ID	104.2	107.7	106.9	107.4	104.0	102.4
IL	1,517.8	1,518.5	1,497.8	1,463.9	1,427.2	1,404.7
IN	793.4	815.3	807.7	782.4	761.7	751.5
IA	361.8	387.2	336.8	335.7	326.3	321.9
KS	301.2	312.0	311.8	307.2	295.7	283.3
KY	759.2	767.6	771.3	737.6	687.4	687.4
LA	579.1	605.4	619.7	583.0	576.3	562.4
ME	154.9	156.2	158.1	153.4	156.4	149.0
MD	545.7	578.1	559.8	546.7	530.3	534.0
MA	695.3	706.8	706.3	692.4	668.7	680.3
MI	1,295.2	1,291.1	1,263.7	1,168.7	1,170.6	1,161.9
MN	477.8	492.4	488.9	467.7	461.8	472.5
MS	305.5	315.8	318.4	311.9	303.3	302.9
MO	691.8	690.9	690.2	663.8	648.9	652.0
MT	95.9	95.3	97.1	91.1	90.6	85.7
NE	183.0	183.7	184.7	175.8	172.6	170.2
NV	124.8	134.7	139.5	140.2	123.6	135.0
NH	219.8	226.0	224.5	221.5	209.6	197.4
NJ	911.2	941.5	934.9	902.5	881.7	881.6
NM	127.4	133.9	129.5	130.8	126.0	127.7
NY	2,251.6	2,283.9	2,261.2	2,200.7	2,115.8	2,075.9
NC	1,053.0	1,053.4	1,065.4	1,021.5	983.0	971.3
ND	81.3	82.1	83.4	80.1	75.2	71.4
OH	1,432.4	1,433.4	1,444.6	1,403.0	1,369.0	1,369.9
OK	409.4	434.6	455.6	444.8	428.5	416.0
OR	370.3	376.7	358.7	330.0	315.7	319.3
PA	1,454.5	1,485.5	1,463.8	1,486.6	1,374.3	1,385.6
RI	138.7	143.2	139.4	130.1	130.6	128.4
SC	405.6	424.6	430.7	419.9	419.9	420.3
SD	79.0	79.8	77.5	75.9	74.6	74.4
TN	571.2	592.9	606.2	600.1	590.3	612.3
TX	1,736.0	1,835.4	1,937.8	1,931.8	1,863.2	1,873.3
UT	102.3	113.3	111.8	107.2	108.9	111.8
VT	79.7	83.7	83.7	79.3	76.3	77.0
VA	774.0	801.4	800.1	794.7	764.0	766.0
WA	398.0	465.3	449.7	434.6	418.0	423.5
WV	229.7	235.0	233.9	225.3	220.9	215.2
WI	555.1	564.3	548.2	506.7	503.5	512.2
WY	71.1	76.8	77.6	70.9	66.7	64.7
Total	29,184.3	29,979.9	29,978.1	29,243.4	28,461.7	28,464.2

Table 11
Tax-Paid Per Capita Sales
(in number of packs)
(During fiscal years ending June 30)

State	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959
AL	77.9	75.0	81.1	81.8	78.3	77.3	81.1	82.3	84.4	89.2
AK	—	—	—	—	—	—	—	—	—	102.8
AZ	117.1	114.2	125.6	122.7	112.3	112.0	107.3	114.8	116.2	120.8
AR	67.5	64.9	62.0	66.6	66.0	65.2	75.9	74.4	74.4	83.4
CA	—	—	—	—	—	—	—	—	—	—
CO	—	—	—	—	—	—	—	—	—	—
CT	133.4	137.7	146.3	151.1	144.3	135.4	141.9	144.3	145.7	149.2
DE	166.0	169.4	167.4	172.6	155.6	137.4	139.8	139.9	141.9	152.3
DC	176.4	178.3	178.5	172.2	150.2	139.1	132.3	141.7	145.6	173.2
FL	127.8	124.2	127.5	128.7	122.8	124.8	127.0	130.2	131.8	134.2
GA	75.9	76.7	90.7	92.1	90.2	92.0	84.6	86.8	87.0	91.3
HI	—	—	—	—	—	—	—	—	—	—
ID	101.2	98.6	99.0	104.2	95.2	94.4	91.4	93.5	93.6	99.4
IL	115.8	112.5	117.5	123.7	121.9	117.9	122.4	126.3	128.7	132.6
IN	117.4	117.1	117.0	119.6	115.8	111.7	114.5	115.3	116.9	121.6
IA	102.4	101.1	100.4	101.3	95.9	92.8	91.9	94.1	97.2	108.3
KS	97.2	94.6	99.7	102.8	98.0	95.8	96.9	95.9	98.9	104.3
KY	96.9	97.1	106.6	108.5	106.7	93.1	100.5	105.1	104.4	114.9
LA	85.5	83.4	81.9	88.1	86.3	86.3	91.7	95.6	97.3	101.4
ME	134.5	128.6	133.7	138.0	133.7	133.3	128.3	128.0	129.7	135.5
MD	—	—	—	—	—	—	—	—	—	124.2
MA	109.2	126.4	121.4	125.2	118.9	117.0	121.2	124.3	126.6	128.4
MI	120.3	122.2	125.1	130.5	127.6	120.5	122.4	123.0	119.2	122.8
MN	100.4	97.3	100.3	100.7	96.9	94.4	96.2	97.4	100.9	107.3
MS	76.4	78.3	78.8	76.8	77.1	73.7	71.7	73.7	75.7	80.0
MO	—	—	—	—	—	—	119.6	117.3	120.4	129.8
MT	133.5	117.5	123.6	129.7	121.1	118.6	123.9	119.3	100.6	113.7
NE	105.2	103.5	106.5	108.2	103.0	101.0	100.6	99.1	100.5	107.2
NV	176.4	176.7	184.1	202.3	185.3	184.7	175.4	165.2	172.4	188.3
NH	178.4	188.8	184.0	179.1	167.0	162.7	167.9	166.5	173.6	193.2
NJ	131.7	134.0	136.9	138.6	135.0	130.7	130.9	126.1	129.5	134.8
NM	93.7	93.9	91.4	95.2	94.0	92.3	89.4	86.1	94.0	98.6
NY	140.0	136.0	138.8	140.1	133.6	129.7	132.5	133.6	138.6	143.1
NC	—	—	—	—	—	—	—	—	—	—
ND	94.9	82.6	87.0	87.0	80.1	79.4	79.5	81.9	88.1	94.5
OH	119.6	125.6	131.5	134.9	125.9	117.5	121.7	124.2	125.1	126.4
OK	93.5	89.3	93.0	97.2	96.2	94.4	97.0	96.4	99.5	106.8
OR	—	—	—	—	—	—	—	—	—	—
PA	109.2	111.7	111.4	113.0	109.0	103.8	105.5	107.8	111.9	116.8
RI	140.0	149.6	156.1	160.0	150.1	142.0	144.1	142.1	144.5	139.1
SC	93.5	70.9	87.3	91.1	83.9	81.3	81.9	81.2	84.3	91.0
SD	100.5	95.2	94.5	96.9	93.7	91.2	89.5	88.0	94.7	102.4
TN	85.2	84.4	78.9	82.1	81.2	81.5	82.4	85.3	86.7	93.8
TX	123.1	111.8	114.1	116.2	109.9	109.3	101.3	104.0	106.7	110.5
UT	71.6	72.0	72.3	72.3	66.4	61.9	62.5	62.8	63.0	66.7
VT	131.1	123.7	131.5	134.1	126.0	122.2	125.2	129.3	124.9	136.8
VA	—	—	—	—	—	—	—	—	—	—
WA	93.3	110.9	113.3	115.1	110.9	106.9	104.5	102.5	101.9	105.9
WV	118.0	127.1	99.3	96.3	90.3	80.8	92.6	95.0	99.0	101.7
WI	106.8	103.5	106.3	107.8	103.6	101.1	99.8	103.0	101.1	107.8
WY	—	—	141.6	143.6	139.3	133.8	128.3	123.7	121.1	129.8
*All taxing states weighted average per capita	110.0	111.9	113.7	116.2	111.9	108.3	108.3	112.4	114.5	119.7
All taxing states (median)	106.8	111.7	112.4	114.1	109.5	105.4	104.5	105.1	104.4	113.7
**National per capita	119.5	121.7	125.1	126.8	119.0	116.1	117.3	119.9	121.9	127.2

*Data for individual states are based on the total number of packages taxed
The population figures used for the states are Census Bureau estimates as of July 1 of the respective fiscal years
**Figures prior to 1960 are based upon federal dollar collections, from 1960 on figures shown are based upon "taxable removals."

Table 11
Tax-Paid Per Capita Sales
(in number of packs)
(During fiscal years ending June 30)

State	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
AL	87.2	92.3	92.7	93.9	95.4	98.5	96.4	95.5	88.4	90.1
AK	111.8	132.7	111.7	106.9	106.9	104.2	128.4	112.5	117.2	121.2
AZ	127.7	129.8	130.1	125.0	121.0	123.2	113.9	117.1	115.6	113.8
AR	89.2	94.1	99.2	103.4	102.6	100.3	98.9	102.9	104.0	102.9
CA	142.0	142.4	141.5	142.0	138.3	140.0	136.8	135.8	124.3	123.9
CO	—	—	—	—	—	131.5	123.2	123.5	126.4	124.6
CT	153.7	160.1	152.3	156.2	143.5	147.0	144.5	145.6	143.2	144.7
DE	159.9	172.2	175.8	165.8	170.9	170.8	161.3	158.2	164.8	175.5
DC	186.7	215.1	236.3	246.4	235.3	246.5	295.9	249.8	224.3	212.2
FL	138.9	141.1	140.3	137.5	125.5	131.1	131.3	132.8	129.3	121.2
GA	101.2	107.5	106.2	108.3	107.6	103.8	104.8	106.7	105.0	108.6
HI	71.3	78.6	80.1	76.7	76.1	83.4	57.2	72.7	75.7	77.8
ID	100.2	102.3	99.1	97.0	90.1	95.2	94.5	98.3	99.1	100.6
IL	134.6	138.1	140.6	145.5	144.5	145.5	144.2	141.8	132.6	130.4
IN	128.8	131.7	134.3	138.5	134.3	135.3	132.1	134.8	134.3	132.9
IA	107.6	111.3	113.3	114.9	109.7	116.0	108.2	113.7	109.2	107.9
KS	106.7	110.1	113.9	115.8	111.2	107.8	101.7	101.2	100.1	102.6
KY	113.6	121.2	121.4	126.3	127.0	128.7	134.0	139.3	142.8	146.3
LA	108.3	109.5	109.7	114.0	114.0	117.5	119.7	120.0	117.3	115.9
ME	141.8	145.9	139.3	138.4	137.4	139.1	135.1	136.0	135.6	135.2
MD	125.6	122.9	120.0	122.7	122.2	121.0	121.0	121.7	121.7	122.3
MA	131.1	136.0	138.2	142.2	138.7	136.5	131.6	130.2	128.0	129.7
MI	125.6	127.1	128.2	126.7	125.0	131.8	134.5	134.4	134.2	133.4
MN	106.6	115.6	104.7	112.6	104.7	109.2	110.7	114.4	113.7	112.3
MS	84.0	86.6	89.6	83.9	86.1	83.5	86.9	88.1	89.0	91.0
MO	134.0	138.3	129.3	133.2	130.0	130.2	139.3	138.3	137.3	137.2
MT	115.7	119.1	119.8	118.9	112.8	118.0	114.9	118.0	116.1	117.4
NE	111.9	119.4	119.4	118.5	106.3	110.5	106.1	110.0	109.5	108.4
NV	199.3	207.9	208.8	212.7	206.3	192.7	184.0	175.8	189.7	198.6
NH	190.2	210.2	219.2	221.4	223.9	233.8	287.6	297.9	264.0	248.5
NJ	141.1	142.7	139.9	141.4	135.6	138.0	144.9	131.1	130.2	121.2
NM	105.0	105.0	94.9	92.5	89.9	96.3	96.5	95.5	99.9	87.0
NY	145.0	147.6	149.7	146.9	141.2	138.5	122.4	123.2	124.9	122.4
NC	—	—	—	—	—	—	—	—	—	—
ND	97.6	99.7	100.2	103.3	102.0	103.2	99.5	96.3	97.0	96.9
OH	127.1	129.6	131.9	130.4	129.4	134.8	135.5	136.4	129.8	128.8
OK	112.9	118.9	112.4	113.4	111.5	115.6	115.9	117.9	113.0	108.7
OR	—	—	—	—	—	—	—	165.1	162.0	160.1
PA	119.2	120.6	123.5	128.3	117.4	120.4	122.9	125.5	117.1	114.7
RI	143.3	143.7	145.3	144.6	140.3	133.2	140.2	144.5	142.9	117.8
SC	86.7	88.7	89.9	88.2	89.7	90.1	93.4	95.1	95.7	104.2
SD	101.0	107.5	110.8	106.0	99.4	98.7	98.8	99.6	100.4	102.5
TN	98.7	104.8	108.3	110.3	105.5	108.1	109.9	111.5	109.2	107.3
TX	105.3	112.6	114.6	113.4	110.7	120.5	106.1	109.0	108.4	111.3
UT	69.0	71.2	71.3	72.0	62.3	65.0	65.7	64.3	64.3	65.6
VT	122.8	129.5	130.4	133.5	129.1	122.9	130.4	127.4	128.8	134.6
VA	—	120.0	124.1	122.8	118.5	123.3	120.2	120.9	122.8	123.9
WA	103.4	103.8	101.7	99.1	95.4	98.3	86.9	99.7	101.5	100.2
WV	106.0	107.4	109.3	111.8	109.0	110.5	111.2	113.6	119.8	112.1
WI	112.8	115.5	110.8	110.4	106.2	109.4	106.3	108.3	111.4	111.5
WY	129.5	140.6	137.9	125.6	134.0	137.6	133.3	137.4	136.5	135.7
*All taxing states weighted average per capita	123.8	127.6	127.5	128.3	124.3	126.8	124.5	125.3	122.3	121.1
All taxing states (median)	113.6	120.3	119.9	120.8	115.7	120.5	120.2	120.4	118.6	117.6
**National per capita	132.3	133.2	133.4	135.4	131.3	135.1	133.1	134.0	132.0	130.2

For Continuation of Table 11 See Following Page

Table 11
Tax-Paid Per Capita Sales
(in number of packs)
(During fiscal years ending June 30)

State	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
AL	89.8	95.4	101.1	102.9	108.2	111.7	116.2	117.1	123.0	121.4
AK	121.3	123.0	130.0	125.8	130.4	150.4	164.8	159.3	143.6	138.1
AZ	115.2	109.6	125.0	128.3	133.1	121.8	122.3	121.7	124.7	124.6
AR	100.3	104.1	103.9	108.0	109.7	114.8	119.1	122.6	127.3	126.5
CA	123.0	121.0	123.5	124.4	126.7	127.1	128.0	126.4	126.1	121.9
CO	124.8	125.5	134.3	137.9	132.8	131.0	134.2	132.0	129.2	131.5
CT	120.0	117.6	110.8	109.3	112.4	110.2	113.4	117.3	117.5	117.4
DE	155.0	161.1	156.3	154.7	151.3	147.6	153.0	153.3	155.5	150.2
DC	200.4	213.0	220.6	209.4	182.7	176.5	167.7	136.7	130.3	128.5
FL	123.6	123.0	126.0	132.6	136.0	131.9	130.3	133.1	133.4	135.4
GA	109.9	115.7	117.0	119.8	123.7	122.9	125.9	127.9	130.6	131.0
HI	82.1	85.0	81.6	79.2	89.3	92.4	99.4	95.1	93.2	88.8
ID	102.4	108.5	126.1	121.8	125.6	123.3	125.1	125.0	122.8	117.5
IL	124.8	125.6	126.6	124.4	131.9	131.8	134.4	134.0	136.7	135.3
IN	134.6	139.3	149.2	156.0	159.6	162.4	166.6	173.0	150.9	148.9
IA	108.5	108.4	109.4	110.6	116.1	120.5	124.4	125.5	127.1	124.2
KS	114.0	102.8	111.0	115.2	118.6	123.4	127.7	127.9	127.1	126.4
KY	155.8	163.5	179.4	201.9	212.4	223.0	230.9	229.4	224.7	214.9
LA	115.9	119.8	125.3	126.7	129.9	133.6	139.6	140.0	142.7	140.1
ME	128.5	133.2	136.5	138.0	142.1	140.7	144.9	145.6	143.9	138.5
MD	123.5	126.7	133.2	137.3	144.8	146.1	137.1	135.7	134.1	131.9
MA	124.3	121.4	117.9	121.2	124.3	126.1	116.9	118.9	120.5	118.2
MI	128.6	126.1	131.4	133.7	138.8	136.8	138.0	140.3	141.8	140.9
MN	104.3	116.4	96.8	106.8	110.6	111.5	116.7	117.2	118.9	118.3
MS	93.4	105.4	112.1	115.0	117.1	116.8	120.9	122.1	124.9	123.9
MO	121.3	127.6	130.0	132.1	135.4	135.6	139.5	140.8	141.8	140.2
MT	111.2	115.6	122.2	119.9	121.9	123.7	124.9	127.0	127.2	120.3
NE	108.1	108.6	104.9	106.6	110.5	114.1	118.1	117.7	117.4	116.1
NV	189.5	190.5	198.6	201.5	204.7	205.2	201.4	190.8	187.0	183.3
NH	265.7	278.0	296.2	279.0	269.8	269.1	290.5	278.8	269.6	254.6
NJ	120.7	125.1	128.4	120.2	121.4	122.3	122.4	122.8	123.9	123.8
NM	90.0	92.6	99.3	98.9	100.3	103.1	102.4	102.4	103.1	101.0
NY	119.0	123.3	119.9	118.7	121.6	123.9	124.6	125.5	126.4	124.4
NC	172.4	187.6	214.1	220.5	227.3	226.0	230.2	217.0	205.5	197.3
ND	93.8	98.5	103.8	108.7	110.5	117.9	125.4	122.2	121.9	121.3
OH	121.6	124.6	124.4	120.5	122.1	122.5	124.6	127.3	131.3	130.9
OK	108.4	115.4	121.7	124.1	130.5	132.9	138.6	140.4	143.6	141.6
OR	157.0	157.9	160.4	155.3	155.8	154.4	156.5	155.6	156.3	150.7
PA	107.3	106.3	109.0	110.7	114.2	114.6	118.8	120.1	122.3	122.6
RI	123.9	123.2	134.4	142.0	146.1	154.7	150.2	148.8	146.8	145.8
SC	103.6	115.0	118.7	125.5	129.7	130.5	136.8	137.2	140.4	135.7
SD	92.7	96.7	103.0	103.5	108.4	113.5	116.7	115.6	116.9	117.4
TN	99.8	106.3	111.5	109.7	114.8	117.4	121.7	124.6	127.3	127.2
TX	106.4	108.9	108.6	110.4	114.7	116.0	121.4	124.2	126.6	126.4
UT	65.5	67.7	71.3	72.7	75.6	75.8	77.9	78.9	79.6	79.1
VT	122.6	124.4	138.0	146.8	151.8	155.5	171.1	169.4	162.4	160.9
VA	124.3	128.4	137.0	143.1	149.6	152.7	158.1	157.7	155.9	151.8
WA	96.7	97.0	88.5	91.0	98.6	99.5	100.3	99.3	101.3	101.4
WV	114.5	111.5	117.5	116.6	119.9	123.2	129.7	133.9	131.6	122.1
WI	106.4	105.4	108.8	109.5	111.8	113.5	115.4	117.2	116.7	117.1
WY	132.2	131.7	140.0	141.2	145.8	160.7	161.5	160.4	160.3	168.6
*All taxing states weighted average per capita	118.3	121.9	124.7	126.3	129.9	130.9	133.2	133.6	133.8	132.0
All taxing states (median)	119.0	119.8	123.5	121.8	125.6	123.6	127.7	127.9	129.2	127.2
**National per capita	126.7	132.4	131.6	135.1	141.7	134.9	145.3	138.9	140.9	141.1

Table 11
Tax-Paid Per Capita Sales
(in number of packs)
(During fiscal years ending June 30)

State	1980	1981	1982	1983	1984	1985
AL	123.2	119.6	119.1	116.3	113.0	114.5
AK	134.0	144.0	148.3	146.9	133.6	128.9
AZ	126.8	113.8	113.5	111.1	107.1	107.1
AR	131.8	128.7	127.4	128.0	123.1	125.8
CA	120.2	118.6	115.4	110.8	104.8	102.8
CO	131.0	133.8	130.5	125.3	119.7	112.4
CT	118.0	116.4	114.7	114.1	112.5	111.0
DE	150.5	152.6	154.1	149.6	144.0	144.5
DC	129.7	131.9	132.0	124.5	124.6	122.1
FL	139.0	132.8	131.8	127.6	124.7	124.2
GA	134.0	131.7	131.2	128.6	126.3	128.8
HI	89.4	85.6	77.7	80.0	75.7	69.8
ID	115.2	114.1	111.5	111.3	103.6	100.7
IL	135.2	133.0	130.7	127.9	124.0	121.6
IN	146.9	148.5	147.7	143.0	137.8	135.3
IA	124.6	132.9	116.2	115.6	111.2	109.4
KS	127.1	132.0	130.9	127.6	121.7	115.7
KY	215.3	209.7	210.6	201.1	183.2	182.4
LA	143.8	144.0	143.9	133.7	128.9	125.0
ME	141.2	138.9	139.5	135.4	135.5	127.9
MD	131.5	137.1	131.3	128.2	122.5	121.9
MA	120.5	123.2	122.3	119.8	116.0	117.2
MI	140.7	139.5	137.3	128.3	128.2	126.6
MN	117.7	120.8	119.4	113.2	110.8	113.0
MS	127.0	125.3	125.8	122.3	116.4	115.3
MO	142.1	140.5	139.7	134.1	130.0	129.2
MT	122.0	121.1	122.4	113.7	110.1	103.6
NE	116.3	117.0	117.1	110.8	107.7	105.1
NV	177.7	171.9	165.1	159.2	136.6	146.7
NH	247.8	245.4	239.8	232.9	215.1	201.1
NJ	124.3	127.9	126.3	121.3	117.8	116.9
NM	102.7	103.0	97.5	96.3	88.9	88.0
NY	127.6	130.1	128.5	124.6	119.3	115.9
NC	187.8	179.3	179.0	169.7	160.6	156.3
ND	123.7	125.7	126.8	119.6	109.4	103.2
OH	133.5	132.8	134.0	130.0	127.1	126.7
OK	141.6	143.7	147.0	140.0	128.1	124.2
OR	146.5	143.1	135.3	124.6	118.0	118.6
PA	124.0	125.2	123.3	125.3	115.3	115.8
RI	149.3	151.2	146.3	135.8	136.9	133.4
SC	138.3	136.1	136.0	131.1	127.0	125.4
SD	114.7	115.7	113.0	109.8	105.7	104.4
TN	130.4	129.1	131.4	129.0	125.1	128.7
TX	129.7	129.0	131.2	126.4	117.2	115.9
UT	74.8	77.6	73.6	69.0	66.3	66.5
VT	161.6	163.8	162.3	153.8	144.3	144.5
VA	148.9	149.9	147.4	144.7	136.8	134.6
WA	101.4	112.7	106.6	102.4	96.2	96.5
WV	122.3	120.5	119.8	115.7	111.9	109.1
WI	117.6	119.9	115.6	106.3	105.6	107.0
WY	158.1	163.1	157.7	141.2	128.9	125.7
*All taxing states weighted average	132.6	132.4	130.7	128.8	122.7	122.0
All taxing states (median)	130.4	131.9	130.9	127.0	122.6	121.6
**National per capita	139.9	139.8	137.9	126.3	121.6	119.6
***Adult per capita				177.7	170.3	162.1

*Data for individual states are based on the total number of packages taxed.
The population figures used for the states are Census Bureau estimates as of July 1 of the respective fiscal years.

**Figures prior to 1960 are based upon federal dollar collections; from 1960 on figures shown are based upon "taxable removals."

***Adult per capita based on Census Bureau estimates of population aged 18 and over.

Table 12—1954
States Which Tax Both Cigarettes and Other Tobacco Products

(Fiscal year ending June 30, 1954)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cigarettes	Other tobacco products	State
AL	$ 8,377,000	$ 7,539,000	$ 7,120,000	$ 6,408,000	CSChSn	$1,257,000	$1,131,000	85.0	15.0	AL
AZ	2,291,000	2,176,000	1,986,000	1,887,000	CSChSn	305,000	289,000	86.7	13.3	AZ
DE	1,559,000	1,474,000	1,488,000	1,408,000	C	71,000	66,000	95.4	4.6	DE
GA	9,937,000	8,943,000	9,437,000	8,494,000	C	500,000	449,000	95.0	5.0	GA
LA	21,451,000	19,521,000	19,520,000	17,764,000	CS	1,931,000	1,757,000	91.0	9.0	LA
ME	5,443,000	5,210,000	4,765,000	4,578,000	CSChSn	678,000	632,000	87.5	12.5	ME
MS	7,357,000	6,621,000	6,519,000	5,867,000	CS	838,000	754,000	88.6	11.4	MS
NH	3,154,000	2,988,000	2,776,000	2,630,000	CSChSn	378,000	358,000	88.0	12.0	NH
ND	3,065,000	2,912,000	3,001,000	2,851,000	Sn	64,000	61,000	97.9	2.1	ND
OK	11,306,000	10,855,000	10,134,000	9,730,000	CSCh	1,172,000	1,125,000	89.6	10.4	OK
SC	6,450,000	5,805,000	5,483,000	4,935,000	CSChSn	967,000	870,000	85.0	15.0	SC
TN	14,131,000	13,241,000	13,328,000	12,662,000	CSChSn	803,000	759,000	94.3	5.7	TN
Total	$94,521,000	$87,465,000	$85,557,000	$79,214,000		$8,964,000	$8,251,000	90.5	9.5	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1955
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1955)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	**Gross amount**	**Net collections**	**Gross amount**	**Net collections**	**Other products taxed***	**Gross amount**	**Net collections**	**Cigarettes**	**Other tobacco products**	**State**
AL	$ 8,243,597	$ 7,419,237	$ 7,007,057	$ 6,306,351	CSChSn	$1,236,540	$1,112,886	85.0	15.0	AL
AZ	2,318,342	2,202,425	2,086,508	1,982,182	CSChSn	231,834	220,243	90.0	10.0	AZ
DE	1,590,762	1,509,948	1,520,891	1,445,071	C	69,871	64,877	95.6	4.4	DE
GA	10,528,539	9,642,422	10,096,773	9,249,356	C	431,766	393,066	95.9	4.1	GA
LA	21,500,951	19,568,930	19,780,875	18,003,416	CS	1,720,076	1,565,514	92.0	8.0	LA
ME	5,031,901	4,819,215	4,798,104	4,606,598	CSChSn	233,797	212,617	95.4	4.6	ME
MS	7,681,089	6,912,980	6,609,843	5,948,859	CSChSn	1,071,246	964,121	86.1	13.9	MS
NH	3,109,177	2,953,718	2,732,290	2,595,676	CSChSn	376,887	358,042	87.9	12.1	NH
ND	3,066,759	2,913,420	3,004,947	2,854,699	Sn	61,812	58,721	98.0	2.0	ND
OK	11,179,346	10,738,958	10,024,522	9,630,179	CSCh	1,154,824	1,108,779	89.7	10.3	OK
SC	6,283,194	5,654,875	5,340,715	4,806,644	CSChSn	942,479	848,231	85.0	15.0	SC
TN	14,288,110	13,573,704	13,566,813	12,888,472	CSChSn	721,297	685,232	95.0	5.0	TN
Total	$94,821,767	$87,909,832	$86,569,338	$80,317,503		$8,252,429	$7,592,329	91.3	8.7	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1956
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1956)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Ciga-rettes	Other tobacco products	State
AL	$ 11,198,828	$ 10,280,326	$ 9,915,976	$ 9,102,240	CSChSn	$1,282,852	$1,178,086	88.5	11.5	AL
AZ	2,460,082	2,337,078	2,158,130	2,050,224	CSChSn	301,952	286,854	87.7	12.3	AZ
GA	15,567,264	14,831,946	15,081,343	14,369,159	C	485,921	462,787	96.9	3.1	GA
LA	22,760,252	20,712,210	21,280,836	19,365,916	CS	1,479,416	1,346,294	93.5	6.5	LA
MN	13,292,109	12,776,937	12,222,921	11,750,517	CSChSn	1,069,188	1,026,420	92.0	8.0	MN
MS	8,425,397	7,565,648	7,446,109	6,701,498	CSChSn	979,288	864,150	88.4	11.6	MS
NH	3,211,058	3,050,506	2,889,952	2,745,455	CSChSn	321,106	305,501	90.0	10.0	NH
ND	3,107,300	2,951,935	3,045,300	2,893,035	Sn	62,000	58,900	98.0	2.0	ND
OK	11,544,618	11,083,119	10,452,252	10,034,382	CSCh	1,092,366	1,048,737	90.5	9.5	OK
SC	6,475,597	5,828,037	5,504,257	4,953,831	CSChSn	971,340	874,206	85.0	15.0	SC
TN	14,635,393	13,903,623	13,932,895	13,236,250	CSChSn	702,498	667,373	95.2	4.8	TN
Total	$112,677,898	$105,321,365	$103,929,971	$97,202,507		$8,747,927	$8,118,858	92.2	7.8	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1957
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1957)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	**Gross amount**	**Net collections**	**Gross amount**	**Net collections**	**Other products taxed***	**Gross amount**	**Net collections**	**Cig-a-rettes**	**Other tobacco products**	**State**
AL	$11,476,835	$10,614,717	$10,296,763	$ 9,528,148	CSChSn	$1,180,072	$1,086,569	89.7	10.3	AL
AZ	2,695,290	2,560,504	2,344,885	2,227,639	CSChSn	350,405	332,865	87.0	13.0	AZ
GA	16,792,132	16,008,347	16,326,711	15,569,805	C	465,421	438,542	97.2	2.8	GA
LA	24,528,789	22,323,497	23,179,706	21,095,705	CS	1,349,083	1,227,792	94.5	5.5	LA
MN	13,825,723	13,263,336	12,696,545	12,179,325	CSChSn	1,129,178	1,084,011	91.8	8.2	MN
MS	8,812,248	7,931,108	7,811,052	7,029,949	CSChSn	1,001,196	901,159	88.6	11.4	MS
NH	3,357,247	3,182,911	3,021,523	2,864,620	CSChSn	335,724	318,291	90.0	10.0	NH
ND	3,148,824	2,991,384	3,090,594	2,936,065	Sn	58,230	55,319	98.2	1.8	ND
OK	11,843,375	11,386,991	10,794,881	10,380,360	CSCh	1,048,494	1,006,631	91.1	8.9	OK
SC	6,571,650	5,914,485	5,585,900	5,027,310	CSChSn	985,750	887,175	85.0	15.0	SC
TN	15,378,455	14,609,532	14,687,274	13,952,910	CSChSn	691,181	656,622	95.5	4.5	TN
Total	$118,430,568	$110,786,812	$109,835,834	$102,791,836		$8,594,734	$7,994,976	92.7	7.3	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1958
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1958)

State	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		State
	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Ciga-rettes	Other tobacco products	
AL	$ 11,912,614	$ 11,006,109	$ 10,720,870	$ 9,897,823	CSChSn	$1,191,744	$1,108,286	90.0	10.0	AL
AZ	2,972,161	2,823,553	2,585,780	2,456,492	CSChSn	386,381	367,062	87.0	13.0	AZ
GA	17,167,916	16,370,822	16,659,419	15,885,934	C	508,497	484,888	97.0	3.0	GA
LA	25,710,174	23,400,010	24,296,114	22,113,009	CS	1,414,060	1,287,001	94.5	5.5	LA
MN	14,571,435	13,953,729	13,395,855	12,825,172	CSChSn	1,175,580	1,128,557	91.9	8.1	MN
MS	9,135,044	8,221,541	8,067,797	7,261,018	CSChSn	1,067,247	960,523	88.3	11.7	MS
NH	3,621,021	3,439,970	3,331,340	3,164,773	CSChSn	289,681	275,197	92.0	8.0	NH
ND	3,369,402	3,200,932	3,322,902	3,156,757	Sn	46,500	44,175	98.6	1.4	ND
OK	12,494,308	11,994,536	11,304,741	10,852,552	CSCh	1,189,567	1,141,984	90.5	9.5	OK
SC	6,933,142	6,239,828	5,893,171	5,303,854	CSChSn	1,039,971	935,974	85.0	15.0	SC
TN	15,780,693	14,983,160	15,053,635	14,300,954	CSChSn	717,058	682,206	95.5	4.5	TN
Total	$123,657,910	$115,634,190	$114,631,624	$107,218,337		$9,026,286	$8,415,853	92.7	7.3	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1959
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1959)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	**Gross amount**	**Net collections**	**Gross amount**	**Net collections**	**Other products taxed***	**Gross amount**	**Net collections**	**Ciga-rettes**	**Other tobacco products**	**State**
AL	$ 12,724,940	$ 12,787,081	$ 11,487.766	$ 10,630.789	CSChSn	$ 1,237,174	$1,156,292	90.3	9.7	AL
AZ	3,278.797	3,114,856	2,852,553	2,709,925	CSChSn	426,244	404,931	87.0	13.0	AZ
GA	18,488,987	17,741,630	17,635,449	16,922,594	C	853,538	819,036	95.4	4.6	GA
LA	27,134,953	24,695,855	25,642,531	23,337,583	CS	1,492,422	1,358,272	94.5	5.5	LA
MN	15,535,316	14,907,884	14,314,008	13,735,428	CSChSn	1,221,308	1,172,456	92.1	7.9	MN
MS	11,395,765	10,256,189	10,180,093	9,162,084	CSChSn	1,215,672	1,094,105	89.3	10.7	MS
NH	4,064,474	3,852,279	3,759,629	3,563,358	CSChSn	304,845	288,921	92.5	7.5	NH
ND	3,561,330	3,383,263	3,517,392	3,341,522	Sn	43,938	41,741	98.8	1.2	ND
OK	13,469,312	12,931,542	12,146,269	11,661,225	CSCh	1,323,043	1,270,317	90.2	9.8	OK
SC	7,838.375	7,054,538	6,662,619	5,996,357	CSChSn	1,175,756	1,058,181	85.0	15.0	SC
TN	17,178,971	16,320,023	16,414,736	15,593,999	CSChSn	764,235	726,024	95.6	4.4	TN
Total	$134,671,220	$126,045,140	$124,613.045	$116,654,864		$10,058.175	$9,390,276	92.5	7.5	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1960
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1960)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cig-a-rettes	Other tobacco products	State
AL	$ 17,871,577	$ 16,537,761	$ 15,847,620	$ 14,665,000	CSChSn	$ 2,023,957	$ 1,872,161	88.7	11.3	AL
AZ	3,679,535	3,495,558	3,201,196	3,041,136	CSChSn	478,339	454,422	87.0	13.0	AZ
GA	20,296,106	19,869,774	19,752,258	19,337,820	C	543,848	531,954	97.3	2.7	GA
HI	1,971,220	1,971,220	1,724,818	1,724,818	CSChSn	246,402	246,402	87.5	12.5	HI
LA	29,338,947	26,701,669	27,786,520	25,288,792	CS	1,552,427	1,412,877	94.7	5.3	LA
MI	53,974,920	53,435,167	52,488,110	51,967,323	CSChSn	1,486,810	1,467,844	97.2	2.8	MI
MN	21,669,836	21,057,406	20,027,802	19,455,422	CSChSn	1,642,034	1,601,984	92.4	7.6	MN
MS	12,166,453	10,949,806	10,900,941	9,810,845	CSChSn	1,265,512	1,138,961	89.7	10.3	MS
NH	4,343,459	4,126,287	4,017,700	3,816,815	CSChSn	325,759	309,472	92.5	7.5	NH
NY	127,197,533	123,978,032	120,505,261	117,278,882	CSChSn	6,692,272	6,699,150	94.7	5.3	NY
ND	3,720,207	3,534,198	3,675,006	3,491,257	Sn	45,201	42,941	98.8	1.2	ND
OK	14,394,909	13,839,422	12,989,341	12,478,527	CSCh	1,405,568	1,360,895	90.2	9.8	OK
SC	12,076,572	11,472,744	10,265,087	9,751,833	CSChSn	1,811,485	1,720,911	85.0	15.0	SC
TN	18,306,407	17,391,092	17,500,113	16,625,113	CSChSn	806,294	765,979	95.6	4.4	TN
TX	80,007,273	78,266,224	74,556,101	72,815,052	CSCh	5,451,172	5,451,172	93.2	6.8	TX
VT	3,525,529	3,392,266	3,302,207	3,173,410	CSChSn	223,322	218,856	93.7	6.3	VT
WA	18,819,503	18,339,462	17,513,745	17,033,704	CSChSn	1,305,758	1,305,758	93.1	6.9	WA
Total	$443,359,986	$428,358,088	$416,053,826	$401,756,349		$27,306,160	$26,601,739	93.8	6.2	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1961
States Which Tax Both Cigarettes and Other Tobacco Products

(Fiscal year ending June 30, 1961)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cigarettes	Other tobacco products	State
AL	$ 19,894,750	$ 18,402,644	$ 18,119,139	$ 16,760,204	CSChSn	$ 1,775,611	$ 1,642,440	91.1	8.9	AL
AZ	3,931,869	3,735,276	3,420,726	3,249,690	CSChSn	511,143	485,586	87.0	13.0	AZ
GA	21,870,072	21,404,983	21,218,786	20,771,187	C	651,286	633,796	97.0	3.0	GA
HI	2,248,305	2,248,305	1,967,267	1,967,267	CSChSn	281,038	281,038	87.5	12.5	HI
LA	30,146,364	27,437,106	28,639,046	26,065,251	CS	1,507,318	1,371,855	95.0	5.0	LA
MI	64,266,741	63,630,251	59,839,781	59,247,282	CSChSn	4,426,960	4,382,969	93.1	6.9	MI
MN	23,458,599	22,796,567	21,820,049	21,197,976	CSChSn	1,638,550	1,598,591	93.0	7.0	MN
MS	12,610,910	11,349,818	11,329,977	10,196,978	CSChSn	1,280,933	1,152,840	89.8	10.2	MS
NH	4,592,327	4,362,712	4,281,323	4,067,258	CSChSn	311,004	295,454	93.2	6.8	NH
NY	131,878,757	128,607,629	124,173,271	120,926,071	CSChSn	7,705,486	7,681,558	94.2	5.8	NY
ND	3,855,913	3,663,118	3,813,678	3,622,995	Sn	42,235	40,123	98.9	1.1	ND
OK	15,339,676	14,752,145	13,866,191	13,336,656	CSCh	1,473,485	1,415,489	90.4	9.6	OK
SC	12,483,697	11,859,511	10,611,142	10,080,584	CSChSn	1,872,555	1,778,927	85.0	15.0	SC
TN	19,540,475	18,563,280	18,720,658	17,784,454	CSChSn	819,817	778,826	95.8	4.2	TN
TX	93,464,940	91,515,596	86,637,476	84,688,132	CSCh	6,827,464	6,827,464	92.7	7.3	TX
VT	3,776,636	3,639,121	3,544,748	3,411,870	CSChSn	231,888	227,251	93.9	6.1	VT
VA	14,832,202	14,103,352	14,332,193	13,627,818	C	500,009	475,534	96.6	3.4	VA
WA	19,752,198	19,233,912	18,430,242	17,911,956	CSChSn	1,321,956	1,321,956	93.3	6.7	WA
Total	$497,944,431	$481,305,326	$464,965,693	$448,913,629		$33,178,738	$32,391,697	93.3	6.7	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1962
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1962)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cigarettes	Other tobacco products	State
AL	$ 20,099,621	$ 18,593,207	$ 18,361,246	$ 16,984,152	CSChSn	$ 1,738,375	$ 1,609,055	91.4	8.6	AL
AZ	4,160,336	3,952,320	3,619,493	3,438,519	CSChSn	540,843	513,801	87.0	13.0	AZ
GA	21,817,342	21,293,863	21,162,822	20.655,047	C	654,520	638,816	97.0	3.0	GA
HI	2,346,604	2,346,604	2,053,278	2,053,278	CSChSn	293,326	293,326	87.5	12.5	HI
LA	30,666,324	27,909,926	29,133,008	26,514,430	CS	1,533,316	1,395,496	95.0	5.0	LA
MN	26,369,513	25,148,189	25,480,670	24,281,567	CSChSn	888,843	866,622	96.6	3.4	MN
MS	13,217,522	11,895,770	11,923,832	10,731,449	CSChSn	1,293,690	1,164,321	90.2	9.8	MS
NH	4,897,352	4,652,486	4,572,506	4,343,882	CSChSn	324,846	308,604	93.4	6.6	NH
ND	3,892,042	3,697,440	3,848,280	3,655,866	Sn	43,762	41,574	98.9	1.1	ND
OK	20,683,586	20,257,548	18,558,936	18,161,021	CSCh	2,124,650	2,096,527	89.7	10.3	OK
SC	12,728,819	12,092,377	10,819,496	10,278,520	CSChSn	1,909,323	1,813,857	85.0	15.0	SC
TN	20,429,304	19,407,839	19,580,901	18,601,856	CSChSn	848,403	805,983	95.8	4.2	TN
TX	96,574,171	94,105,564	89,767,537	87,298,930	CSCh	6,806,634	6,806,634	93.0	7.0	TX
VT	3,864,083	3,693,916	3,629,869	3,468,485	CSChSn	234,214	225,431	93.9	6.1	VT
VA	15,569,673	14,796,197	15,109,502	14,358,890	C	460,171	437,307	97.0	3.0	VA
WA	22,031,058	21,515,385	20,669,325	20,153,652	CSChSn	1,361,733	1,361,733	93.8	6.2	WA
Total	$319,347,350	$305,358,631	$298,290,701	$284,979,544		$21,056,649	$20,379,087	93.4	6.6	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1963
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1963)

State	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		State
	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cig-a-rettes	Other tobacco products	
AL	$ 20,611,680	$ 19,065,806	$ 18,909,640	$ 17,491,419	CSChSn	$ 1,702,040	$ 1,574,387	91.7	8.3	AL
AZ	4,334,838	4,102,680	3,771,309	3,582,744	CSChSn	563,529	519,936	87.0	13.0	AZ
GA	22,882,808	22,196,324	22,196,324	21,530,435	C	686,484	665,889	97.0	3.0	GA
HI	2,370,217	2,370,217	2,073,940	2,073,940	CSChSn	296,277	296,277	87.5	12.5	HI
LA	31,964,194	29,091,841	30,365,984	27,637,249	CS	1,598,210	1,454,592	95.0	5.0	LA
MN	28,712,482	27,652,154	27,823,076	26,784,983	CSChSn	889,406	867,171	96.9	3.1	MN
MS	16,461,457	15,048,570	15,031,498	13,761,607	CSChSn	1,429,959	1,286,963	91.3	8.7	MS
NH	5,047,239	4,794,877	4,733,134	4,496,477	CSChSn	314,105	298,400	93.8	6.2	NH
ND	4,025,382	3,824,119	3,979,800	3,780,814	Sn	45,582	43,305	98.9	1.1	ND
OK	21,558,149	20,697,328	19,460,831	18,683,699	CSCh	2,097,318	2,013,629	90.3	9.7	OK
SC	12,634,165	12,002,457	10,739,041	10,202,088	CSChSn	1,895,124	1,800,369	85.0	15.0	SC
TN	21,533,630	20,474,522	20,624,851	19,611,181	CSChSn	908,779	863,341	95.8	4.2	TN
TX	98,612,625	96,547,786	91,770,625	89,705,786	CSCh	6,842,000	6,842,000	93.1	6.9	TX
VT	3,877,579	3,743,650	3,645,663	3,516,372	CSChSn	231,916	227,278	94.0	6.0	VT
VA	15,864,585	15,072,486	15,384,264	14,616,150	C	480,321	456,336	97.0	3.0	VA
WA	22,172,057	21,650,767	20,895,851	20,374,561	CSChSn	1,276,206	1,276,206	94.2	5.8	WA
Total	$332,663,087	$318,335,584	$311,405,831	$297,849,505		$21,257,256	$20,486,079	93.6	6.4	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1964
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1964)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cig-a-rettes	Other tobacco products	State
AL	$ 21,014,403	$ 19,439,158	$ 19,167,668	$ 17,730,093	CSChSn	$ 1,846,735	$ 1,709,065	91.2	8.8	AL
AZ	4,337,721	4,120,835	3,773,817	3,585,126	CSChSn	563,904	535,709	87.0	13.0	AZ
GA	27,992,501	27,164,211	27,238,675	26,432,997	C	753,826	731,214	97.3	2.7	GA
HI	2,354,669	2,354,669	2,060,334	2,060,334	CSChSn	294,335	294,335	87.5	12.5	HI
LA	32,813,759	29,864,447	31,173,071	28,371,225	CS	1,640,688	1,493,222	95.0	5.0	LA
MN	30,441,460	29,148,071	29,421,618	28,153,726	CSChSn	1,019,842	994,345	96.6	3.4	MN
MS	17,277,792	15,550,013	15,785,006	14,206,506	CSChSn	1,492,786	1,343,507	91.4	8.6	MS
NH	5,273,487	5,000,032	4,913,343	4,650,030	CSChSn	360,144	350,002	93.2	6.8	NH
ND	4,668,367	4,439,804	4,525,871	4,299,578	CSChSn	142,496	140,226	96.9	3.1	ND
OK	21,888,940	21,014,934	19,447,900	18,671,395	CSCh	2,441,040	2,343,539	88.8	11.2	OK
SC	13,095,904	12,441,111	11,131,519	10,574,944	CSChSn	1,964,385	1,866,167	85.0	15.0	SC
TN	28,288,449	27,126,750	27,273,009	26,153,447	CSChSn	1,015,440	973,303	96.4	3.6	TN
TX	99,319,281	97,237,843	91,893,627	89,812,189	CSCh	7,425,654	7,425,654	92.5	7.5	TX
UT	5,211,002	5,025,916	5,031,344	4,846,258	CSChSn	179,658	179,658	96.6	3.4	UT
VT	4,266,342	4,117,102	4,017,751	3,873,481	CSChSn	248,591	243,621	94.2	5.8	VT
VA	15,939,508	15,144,065	15,399,423	14,630,945	C	540,085	513,120	96.6	3.4	VA
WA	22,036,119	21,526,965	20,424,028	19,914,874	CSChSn	1,612,091	1,612,091	92.7	7.3	WA
Total	$356,219,704	$340,715,926	$332,678,004	$317,967,148		$23,541,700	$22,748,778	93.4	6.6	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1965
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1965)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cig-a-rettes	Other tobacco products	State
AL	$ 21,920,246	$ 20,276,227	$ 20,133,636	$ 18,623,613	CSChSn	$ 1,786,610	$ 1,652,614	91.8	8.2	AL
AZ	4,504,882	4,279,638	4,099,443	3,894,471	CSChSn	405,439	385,167	91.0	9.0	AZ
GA	36,487,883	35,393,243	35,539,095	34,472,919	C	948,788	920,324	97.4	2.6	GA
HI	2,605,026	2,605,026	2,279,398	2,279,398	CSChSn	325,628	325,628	87.5	12.5	HI
LA	34,305,722	31,222,246	32,590,436	29,661,134	CS	1,715,286	1,561,112	95.0	5.0	LA
MN	31,929,954	30,887,315	30,846,236	29,830,691	CSChSn	1,083,718	1,056,624	96.6	3.4	MN
MS	19,213,257	17,680,020	17,442,797	16,051,199	CSChSn	1,770,460	1,628,821	90.8	9.2	MS
NH	5,712,939	5,427,291	5,346,022	5,078,719	CSChSn	366,917	348,572	93.6	6.4	NH
ND	4,702,660	4,467,528	4,659,456	4,426,484	CSChSn	43,204	41,044	99.1	0.9	ND
OK	22,455,671	21,559,258	19,992,060	19,193,890	CSCh	2,463,611	2,365,368	89.0	11.0	OK
SC	13,540,243	12,863,231	11,509,207	10,933,746	CSChSn	2,031,036	1,929,485	85.0	15.0	SC
TN	29,759,593	28,524,567	28,733,608	27,541,161	CSChSn	1,025,985	983,406	96.6	3.4	TN
TX	108,690,579	106,434,686	100,261,932	98,006,039	CSCh	8,428,647	8,428,647	92.2	7.8	TX
UT	5,383,778	5,177,468	5,157,844	4,951,534	CSChSn	225,934	225,934	95.8	4.2	UT
VT	4,285,621	4,137,075	4,022,801	3,879,512	CSChSn	262,820	257,563	93.9	6.1	VT
VA	16,775,647	15,938,085	16,196,681	15,387,572	C	578,966	550,513	96.5	3.5	VA
WA	23,082,108	22,566,768	21,463,319	20,947,979	CSChSn	1,618,789	1,618,789	93.0	7.0	WA
Total	$385,355,809	$369,439,672	$360,273,971	$345,160,061		$25,081,838	$24,279,611	93.5	6.5	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1966
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1966)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cig-a-rettes	Other tobacco products	State
AL	$ 24,443,931	$ 22,624,873	$ 22,694,182	$ 21,006,357	CSChSn	$ 1,749,749	$ 1,618,516	92.8	7.2	AL
AZ	12,281,561	12,097,677	11,913,115	11,734,747	CSChSn	368,446	362,930	97.0	3.0	AZ
GA	37,293,670	36,174,882	36,551,239	35,454,721	C	742,431	720,161	98.0	2.0	GA
HI	3,716,650	3,716,650	3,252,069	3,252,069	CSChSn	464,581	464,581	87.5	12.5	HI
LA	56,636,832	32,434,165	33,854,990	30,812,457	CS	1,781,842	1,621,708	95.0	5.0	LA
MN	32,557,590	31,319,793	31,560,641	30,347,234	CSChSn	996,949	972,559	96.9	3.1	MN
MS	19,730,608	18,160,234	18,166,642	16,713,308	CSChSn	1,563,966	1,446,926	92.1	7.9	MS
NH	9,115,155	8,750,550	8,659,398	8,313,023	CSChSn	455,757	437,527	95.0	5.0	NH
ND	5,387,680	5,148,319	5,228,595	4,989,234	CSChSn	159,085	159,085	97.0	3.0	ND
OK	25,557,737	24,548,980	23,221,825	22,300,682	CSCh	2,335,912	2,248,298	90.9	9.1	OK
SC	13,964,089	13,265,885	11,869,476	11,276,002	CSChSn	2,094,613	1,989,883	85.0	15.0	SC
TN	30,593,513	29,323,881	29,590,361	28,362,359	CSChSn	1,003,152	961,522	96.7	3.3	TN
TX	132,867,818	129,925,730	125,156,190	122,214,102	CSCh	7,711,628	7,711,628	94.2	5.8	TX
UT	5,390,516	5,182,451	5,201,645	4,993,580	CSChSn	188,871	188,871	96.5	3.5	TX
VT	5,410,028	5,246,060	5,144,860	4,986,193	CSChSn	265,168	259,867	95.1	4.9	VT
VA	16,624,838	15,794,784	16,072,853	15,270,397	C	551,985	524,387	96.7	3.3	VA
WA	30,357,197	29,876,250	28,665,813	28,104,866	CSChSn	1,691,384	1,691,384	94.4	5.6	WA
Total	$440,929,413	$423,591,164	$416,803,894	$400,211,331		$24,125,519	$23,379,833	94.5	5.5	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1967
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1967)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cig-a-rettes	Other tobacco products	State
AL	$ 25,174,951	$ 23,286,830	$ 23,496,797	$ 21,734,537	CSChSn	$ 1,678,154	$ 1,552,293	93.3	6.7	AL
AZ	12,630,731	12,441,618	12,314,963	12,130,578	CSChSn	315,768	311,040	97.5	2.5	AZ
GA	38,720,611	37,558,705	38,052,046	36,910,198	C	668,565	648,507	98.3	1.7	GA
HI	4,668,494	4,668,494	4,178,302	4,178,302	CSChSn	490,192	490,192	89.5	10.5	HI
LA	36,412,992	33,142,333	34,592,342	31,485,217	CS	1,820,650	1,657,116	95.0	5.0	LA
MN	33,753,876	32,697,356	32,781,094	31,747,249	CSChSn	972,782	950,107	97.1	2.9	MN
MS	20,259,411	18,638,658	18,437,315	16,962,330	CSChSn	1,822,096	1,676,328	91.0	9.0	MS
NH	9,612,000	9,227,520	9,131,400	8,766,144	CSChSn	480,600	461,376	95.0	5.0	NH
ND	5,160,391	4,930,055	5,009,876	4,779,540	CSChSn	150,515	150,515	97.1	2.9	ND
OK	25,462,130	24,455,711	23,237,513	22,309,730	CSCh	2,224,617	2,135,981	91.3	8.7	OK
SC	14,470,105	13,746,600	12,299,589	11,684,610	CSChSn	2,170,516	2,061,990	85.0	15.0	SC
TN	31,633,049	30,320,326	30,690,067	29,416,429	CSChSn	942,982	903,897	97.0	3.0	TN
TX	136,293,224	133,218,839	128,861,552	125,787,167	CSCh	7,431,672	7,431,672	94.5	5.5	TX
UT	5,365,527	5,158,235	5,182,372	4,975,080	CSChSn	183,155	183,155	96.6	3.4	UT
VT	5,413,586	5,247,835	5,148,803	4,988,348	CSChSn	264,783	259,487	95.1	4.9	VT
VA**	14,149,888	13,225,213	14,102,332	13,180,801	C	47,556	44,412	99.7	0.3	VA
WA	34,520,447	33,971,086	32,768,085	32,218,724	CSChSn	1,752,362	1,752,362	94.9	5.1	WA
Total	$453,701,413	$435,925,414	$430,284,448	$413,254,984		$23,416,965	$22,670,430	94.8	5.2	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff
**Virginia cigar tax repealed 9/1/66

Table 12—1968
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1968)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cigarettes	Other tobacco products	State
AL	$ 31,056,502	$ 28,767,632	$ 29,328,338	$ 27,169,082	CSChSn	$ 1,728,164	$ 1,598,550	94.4	5.6	AL
AZ	14,732,971	14,518,221	14,399,877	14,190,123	CSChSn	333,094	328,098	97.7	2.3	AZ
GA	38,649,979	37,513,793	37,873,080	36,736,894	C	776,899	776,899	98.0	2.0	GA
HI	4,972,249	4,972,249	4,475,025	4,475,025	CSChSn	497,224	497,224	90.0	10.0	HI
IA	30,416,747	29,366,668	29,832,169	28,802,550	CSChSn	584,578	564,118	98.1	1.9	IA
LA	36,183,236	32,933,514	34,374,079	31,286,838	CS	1,809,157	1,646,676	95.0	5.0	LA
MN	33,586,757	32,535,626	32,605,835	31,579,227	CSChSn	980,922	956,399	97.1	2.9	MN
MS	20,426,039	18,791,955	18,805,771	17,301,309	CSChSn	1,620,268	1,490,646	92.1	7.9	MS
NH	13,480,104	13,008,563	12,806,152	12,358,134	CSChSn	673,952	650,429	95.0	5.0	NH
ND	5,106,172	4,878,547	4,959,445	4,731,820	CSChSn	146,727	146,727	97.1	2.9	ND
OK	29,237,587	28,110,292	26,481,644	25,458,222	CSCh	2,755,943	2,652,070	90.6	9.4	OK
SC	14,627,982	13,896,583	12,433,785	11,812,096	CSChSn	2,194,197	2,084,487	85.0	15.0	SC
TN	34,906,734	33,472,025	34,012,605	32,601,082	CSChSn	894,129	870,943	97.4	2.6	TN
TX	137,185,724	134,271,843	129,617,015	126,703,134	CSCh	7,568,709	7,568,709	94.5	5.5	TX
UT	5,447,464	5,236,746	5,268,012	5,057,294	CSChSn	179,452	179,452	96.7	3.3	UT
VT	5,639,263	5,447,180	5,369,966	5,183,270	CSChSn	269,297	263,910	95.2	4.8	VT
WA	36,288,289	35,533,275	34,535,358	33,955,637	CSChSn	1,752 931	1,577,638	95.2	4.8	WA
Total	$491,943,799	$473,254,712	$467,178,156	$449,401,737		$24,765,643	$23,852,975	95.0	5.0	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1969
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1969)

State	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		State
	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cig-a-rettes	Other tobacco products	
AL	$ 33,693,445	$ 31,243,537	$ 31,982,902	$ 29,661,285	CSChSn	$ 1,710,543	$ 1,582,252	94.9	5.1	AL
AZ	19,211,514	18,922,130	18,923,340	18,638,296	CSChSn	288,174	283,834	98.5	1.5	AZ
AR	17,656,791	16,820,287	17,576,800	16,740,296	CSCh	79,991	79,991	99.5	0.5	AR
GA	40,529,106	39,338,573	39,682,777	38,492,244	C	846,329	846,329	97.9	2.1	GA
HI	5,395,629	5,395,629	4,856,065	4,856,065	CSChSn	539,564	539,564	90.0	10.0	HI
IA	30,633,743	29,561,956	29,928,763	28,881,650	CSChSn	704,980	680,306	97.7	2.3	IA
LA	36,383,779	33,205,123	34,534,112	31,520,212	CS	1,849,667	1,684,911	94.9	5.1	LA
MN	34,797,055	33,851,050	33,822,025	32,901,066	CSChSn	975,030	949,984	97.2	2.8	MN
MS	20,792,119	19,128,170	19,200,827	17,664,760	CSChSn	1,591,292	1,463,410	92.3	7.7	MS
NH	12,852,189	12,401,807	12,209,589	11,781,718	CSChSn	642,600	620,089	95.0	5.0	NH
ND	5,003,835	4,779,424	4,858,860	4,634,449	CSChSn	144,975	144,975	97.1	2.9	ND
OK	38,847,507	37,293,425	35,625,432	34,200,444	CSCh	3,222,075	3,092,981	91.7	8.3	OK
RI	14,833,523	14,553,161	14,283,539	14,003,177	CSChSn	549,984	549,984	96.3	3.7	RI
SC	14,776,836	14,066,694	13,875,153	13,183,044	CSChSn	901,683	883,650	93.9	6.1	SC
TN	36,484,097	35,038,657	35,537,307	34,114,158	CSChSn	946,790	924,499	97.4	2.6	TN
TX	142,477,651	139,453,086	134,425,156	131,400,591	CSCh	8,052,495	8,052,495	94.3	5.7	TX
UT	5,607,191	5,389,775	5,425,122	5,208,119	CSChSn	182,069	181,656	96.8	3.2	UT
VT	6,022,389	5,832,627	5,780,275	5,595,353	CSChSn	242,114	237,274	96.0	4.0	VT
WA	37,986,754	37,379,701	36,156,872	35,549,819	CSChSn	1,819,882	1,829,882	95.2	4.8	WA
Total	$553,985,153	$533,654,812	$528,684,916	$509,026,746		$25,300,237	$24,628,066	95.4	4.6	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1970

States Which Tax Both Cigarettes and Other Tobacco Products

(Fiscal year ending June 30, 1970)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cigarettes	Other tobacco products	State
AL	$ 38,485,284	$ 35,626,432	$ 36,739,131	$ 34,011,240	CSChSn	$ 1,746,153	$ 1,615,192	95.5	4.5	AL
AZ	19,807,483	19,508,181	19,510,371	19,215,558	CSChSn	297,112	292,623	98.5	1.5	AZ
AR	25,606,586	24,675,707	24,493,875	23,562,996	CSCh	1,112,711	1,112,711	95.7	4.3	AR
GA	41,639,589	40,416,216	40,789,310	39,565,937	C	850,279	850,279	98.0	2.0	GA
HI	5,799,198	5,799,198	5,219,278	5,219,278	CSChSn	579,920	579,920	90.0	10.0	HI
IL	161,752,037	159,827,424	159,536,073	157,611,460	CSChSn	2,215,964	2,215,964	98.6	1.4	IL
IA	30,833,556	29,802,898	30,155,675	29,100,493	CSChSn	727,881	702,405	97.6	2.4	IA
LA	36,555,044	33,268,994	34,727,292	31,605,544	CS	1,827,752	1,663,450	95.0	5.0	LA
MN	52,196,096	51,085,773	50,168,632	49,097,263	CSChSn	2,027,464	1,988,510	96.1	3.9	MN
MS	21,255,937	19,555,463	19,844,033	18,256 510	CSChSn	1,411,904	1,298,953	93.4	6.6	MS
MT	6,387,780	6,066,572	6,166,869	5,856,181	CSChSn	220,911	210,391	96.5	3.5	MT
NH	14,033,615	13,545,948	13,331,935	12,865,318	CSChSn	701,680	680,630	95.0	5.0	NH
ND	6,421,049	6,227,445	6,261,213	6,067,964	CSChSn	159,836	159,481	97.5	2.5	ND
OK	39,540,393	37,958,930	36,185,928	34,738,563	CSCh	3,354,465	3,220,367	91.5	8.5	OK
RI	15,261,409	14,967,868	14,682,391	14,388,850	CSChSn	579,018	579,018	96.2	3.8	RI
SC	18,391,293	17,521,335	16,737,672	15,900,786	CSChSn	1,653,621	1,620,549	91.0	9.0	SC
TN	52,564,443	50,960,501	51,529,552	49,941,860	CSChSn	1,034,891	1,018,641	98.0	2.0	TN
TX	177,858,934	174,043,964	169,554,206	165,739,236	CSCh	8,304,728	8,304,728	95.3	4.7	TX
UT	5,664,386	5,445,449	5,473,433	5,254,496	CSChSn	190,953	190,953	96.6	3.4	UT
VT	6,744,701	6,532,300	6,458,913	6,252,228	CSChSn	285,788	280,072	95.8	4.2	VT
WA	38,018,974	37,410,526	36,210,467	35,602,019	CSChSn	1,808,507	1,808,507	95.2	4.8	WA
Total	$814,867,787	$790,247,124	$783,776,249	$759,853,780		$31,091,538	$30,393,344	96.2	3.8	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1971
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1971)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cig-a-rettes	Other tobacco products	State
AL	$ 41,281,806	$ 38,175,733	$ 39,490,694	$ 36,518,926	CSChSn	$ 1,791,112	$ 1,656,807	95.7	4.3	AL
AZ	19,939,173	19,644,795	19,640,088	19,350,125	CSChSn	299,085	294,670	98.5	1.5	AZ
AR	28,680,996	27,638,325	27,438,688	26,396,017	CSCh	1,242,308	1,242,308	95.7	4.3	AR
GA	50,646,271	49,182,916	49,778,215	48,314,860	C	868,056	868,056	98.3	1.7	GA
HI	6,428,451	6,428,451	5,785,606	5,785,606	CSChSn	642,845	642,845	90.0	10.0	HI
IA	34,101,284	32,996,156	33,339,377	32,234,249	CSChSn	761,907	761,907	97.8	2.2	IA
LA	49,119,480	44,762,023	47,468,305	43,259,388	CS	1,651,175	1,502,635	96.6	3.4	LA
MN	60,008,250	58,585,649	57,865,633	56,496,597	CSChSn	2,142,617	2,089,052	96.4	3.6	MN
MS	22,673,403	20,859,531	21,021,142	19,339,451	CSChSn	1,652,261	1,520,080	92.7	7.3	MS
MT	7,247,362	6,917,828	6,995,643	6,678,695	CSChSn	251,719	239,133	96.5	3.5	MT
NH	18,758,417	17,868,963	17,820,597	16,975,486	CSChSn	937,820	893,477	95.0	5.0	NH
ND	6,859,967	6,657,790	6,695,694	6,493,517	CSChSn	164,273	164,273	97.6	2.4	ND
OK	42,094,939	40,411,580	38,577,881	37,035,020	CSCh	3,517,058	3,376,560	91.6	8.4	OK
RI	15,863,465	15,559,416	15,231,385	14,927,336	CSChSn	632,080	632,080	96.0	4.0	RI
SC	19,638,574	18,708,474	17,911,044	17,015,492	CSChSn	1,727,530	1,692,982	91.2	8.8	SC
TN	55,434,800	53,605,452	54,324,788	52,532,070	CSChSn	1,110,012	1,073,382	98.0	2.0	TN
TX	198,766,665	194,574,491	189,942,675	185,850,501	CSCh	8,823,990	8,723,990	95.6	4.4	TX
UT	6,009,056	5,777,289	5,794,213	5,562,446	CSChSn	214,843	214,843	96.4	3.6	UT
VT	6,989,594	6,769,710	6,674,580	6,460,994	CSChSn	315,014	308,716	95.5	4.5	VT
WA	39,512,475	38,899,787	37,667,627	37,054,939	CSChSn	1,844,848	1,844,848	95.3	4.7	WA
Total	$730,054,428	$704,024,359	$699,463,875	$674,281,715		$30,590,553	$29,742,644	95.8	4.2	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1972
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1972)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cigarettes	Other tobacco products	State
AL	$ 44,022,671	$ 40,720,971	$ 42,198,422	$ 39,033,540	CSChSn	$ 1,824,249	$ 1,687,431	95.9	4.1	AL
AZ	23,468,235	23,121,989	23,116,211	22,775,159	CSChSn	352,024	346,830	98.5	1.5	AZ
AR	37,148,083	35,668,047	35,848,433	34,368,397	CSCh	1,299,650	1,299,650	96.5	3.5	AR
GA	66,326,554	64,363,925	65,455,470	63,492,841	C	871,084	871,084	98.7	1.3	GA
HI	6,522,930	6,522,930	5,870,637	5,870,637	CSChSn	652,293	652,293	90.0	10.0	HI
IA	41,300,264	40,084,200	40,547,730	39,331,666	CSChSn	752,534	752,534	98.2	1.8	IA
LA	52,342,115	47,638,773	50,729,579	46,171,136	CS	1,612,536	1,467,637	96.9	3.1	LA
MN	63,595,427	60,019,848	61,451,715	57,929,730	CSChSn	2,143,712	2,090,118	96.6	3.4	MN
MS	24,175,425	22,241,391	22,467,168	20,669,795	CSChSn	1,708,257	1,571,596	92.9	7.1	MS
MT	10,620,760	10,297,437	10,379,102	10,067,861	CSChSn	241,658	229,576	97.7	2.3	MT
NH	25,488,417	24,463,870	24,229,304	23,255,757	CSChSn	1,259,113	1,208,113	95.1	4.9	NH
ND	7,308,006	7,091,881	7,139,673	6,924,129	CSChSn	168,333	167,752	97.7	2.3	ND
OK	44,724,591	42,935,787	41,295,131	39,643,390	CSCh	3,429,460	3,292,397	92.3	7.7	OK
RI	17,330,298	16,995,303	16,769,392	16,434,397	CSChSn	560,906	560,906	96.8	3.2	RI
SC	20,573,228	19,531,265	18,928,116	17,919,056	CSChSn	1,645,112	1,612,209	92.0	8.0	SC
TN	59,006,269	57,078,758	57,838,793	55,929,285	CSChSn	1,167,476	1,149,473	98.0	2.0	TN
TX	235,233,188	229,378,733	226,503,540	220,649,085	CSCh	8,729,648	8,729,648	96.3	3.7	TX
UT	6,495,681	6,243,365	6,272,275	6,019,959	CSChSn	223,406	223,406	96.6	3.4	UT
VT	7,900,740	7,651,690	7,586,268	7,343,507	CSChSn	314,472	308,183	96.0	4.0	VT
WA	52,283,229	51,718,961	48,833,040	48,268,772	CSChSn	3,450,189	3,450,189	93.4	6.6	WA
Total	$845,866,111	$813,769,124	$813,459,999	$782,098,099		$32,406,112	$31,671,025	96.2	3.8	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1973

States Which Tax Both Cigarettes and Other Tobacco Products

(Fiscal year ending June 30, 1973)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Ciga-rettes	Other tobacco products	State
AL	$ 45,210,088	$ 41,819,334	$ 43,328,876	$ 40,079,212	CSChSn	$ 1,881,212	$ 1,740,122	95.8	4.2	AL
AZ	23,343,561	24,969,142	24,963,408	24,594,606	CSChSn	380,153	374,536	98.5	1.5	AZ
AR	39,220,040	37,779,174	37,917,550	36,476,684	CSCh	1,302,490	1,302,490	96.7	3.3	AR
GA	68,872,661	66,836,884	67,860,659	65,824,882	C	1,012,002	1,012,002	98.5	1.5	GA
HI	7,117,975	7,117,975	6,406,178	6,406,178	CSChSn	711,797	711,797	90.0	10.0	HI
ID	8,905,573	8,487,103	8,492,314	8,073,844	CSChSn	413,259	413,259	95.4	4.6	ID
IA	42,225,113	40,954,901	41,441,346	40,198,431	CSChSn	783,767	756,470	98.1	1.9	IA
KS	29,152,969	28,223,358	28,610,492	27,680,881	CSChSn	542,477	542,477	98.1	1.9	KS
LA	53,472,037	50,153,210	51,867,876	48,648,614	CS	1,604,161	1,504,596	97.0	3.0	LA
MN	79,965,465	75,015,599	74,855,664	72,958,543	CSChSn	2,109,801	2,057,056	97.3	2.7	MN
MS	25,207,311	23,190,727	23,431,124	21,556,635	CSChSn	1,776,187	1,634,092	93.0	7.0	MS
MT	10,570,209	10,248,495	10,343,716	10,033,328	CSChSn	226,493	215,167	97.9	2.1	MT
NH	24,652,289	23,730,043	23,666,198	22,780,843	CSChSn	986,091	949,200	96.0	4.0	NH
ND	7,767,017	7,494,697	7,599,262	7,326,942	CSChSn	167,755	167,755	97.8	2.2	ND
OK	45,991,288	44,151,782	42,488,076	40,788,631	CSCh	3,503,212	3,363,151	92.4	7.6	OK
RI	18,384,527	18,027,628	17,872,822	17,515,923	CSChSn	511,705	511,705	97.2	2.8	RI
SC	22,036,250	20,681,445	20,383,460	19,061,710	CSChSn	1,652,790	1,619,735	92.5	7.5	SC
TN	58,661,801	57,336,918	57,504,328	56,179,445	CSChSn	1,157,473	1,157,473	98.0	2.0	TN
TX	244,946,482	238,551,2[illegible]	236,280,843	229,885,634	CSCh	8,665,639	8,665,639	96.5	3.5	TX
UT	6,763,927	6,482,487	6,534,971	6,255,393	CSChSn	228,956	227,094	96.6	3.4	UT
VT	8,453,810	8,187,098	8,136,202	7,875,842	CSChSn	317,608	311,256	96.2	3.8	VT
WA	52,948,177	52,368,923	50,113,233	49,533,979	CSChSn	2,834,944	2,834,944	94.6	5.4	WA
Total	$922,868,570	$891,808,196	$890,098,598	$859,736,180		$32,769,972	$32,072,016	96.4	3.6	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1974
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1974)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cigarettes	Other tobacco products	State
AL	$ 47,758,973	$ 44,177,049	$ 45,943,402	$ 42,497,646	CSChSn	$ 1,815,571	$ 1,679,403	96.2	3.8	AL
AZ	27,804,086	27,146,373	27,387,025	26,739,177	CSChSn	417,061	407,196	98.5	1.5	AZ
AR	40,981,844	39,475,000	39,654,387	38,147,543	CSCh	1,327,457	1,327,457	96.8	3.2	AR
GA	72,057,706	69,830,750	71,030,901	68,803,945	C	1,026,805	1,026,805	98.6	1.4	GA
HI	8,255,152	8,255,152	7,429,637	7,429,637	CSChSn	825,515	825,515	90.0	10.0	HI
ID	9,268,144	8,828,029	8,804,939	8,364,824	CSChSn	463,205	463,205	95.0	5.0	ID
IA	44,723,419	43,377,978	43,975,775	42,656,502	CSChSn	747,644	721,476	98.3	1.7	IA
KS	30,323,701	29,357,379	29,740,692	28,774,370	CSChSn	583,009	583,009	98.1	1.9	KS
LA	55,449,631	52,128,712	53,786,141	50,564,852	CS	1,663,490	1,563,860	97.0	3.0	LA
MN	79,748,414	77,868,225	77,610,293	75,783,557	CSChSn	2,138,121	2,084,668	97.3	2.7	MN
MS	31,174,419	28,635,657	29,390,709	26,994,645	CSChSn	1,783,710	1,641,012	94.3	5.7	MS
MT	10,786,688	10,458,444	10,549,226	10,232,855	CSChSn	237,462	225,589	97.8	2.2	MT
NH	24,366,239	23,445,466	23,476,872	22,589,707	CSChSn	889,367	855,759	96.4	3.6	NH
ND	7,954,624	7,719,882	7,779,886	7,545,144	CSChSn	174,738	174,738	97.8	2.2	ND
OK	48,570,255	46,627,611	45,178,513	43,371,494	CSCh	3,391,742	3,256,117	93.0	7.0	OK
RI**	18,972,029	18,602,545	18,482,269	18,112,785	CSChSn	489,760	489,760	97.4	2.6	RI
SC	22,845,600	21,752,393	21,209,852	20,149,359	CSChSn	1,635,748	1,603,034	92.8	7.2	SC
TN	62,632,200	61,219,931	61,589,439	60,177,170	CSChSn	1,042,761	1,042,761	98.3	1.7	TN
TX	257,130,253	250,399,628	248,277,976	241,547,351	CSCh	8,852,277	8,852,277	96.6	3.4	TX
UT	7,231,906	6,952,164	6,993,604	6,713,862	CSChSn	238,302	238,302	96.7	3.3	UT
VT	8,778,417	8,501,398	8,454,155	8,183,622	CSChSn	324,262	317,776	96.3	3.7	VT
WA	56,716,287	56,090,969	54,106,070	53,480,752	CSChSn	2,610,217	2,610,217	95.4	4.6	WA
Total	$973,529,987	$940,850,735	$940,851,763	$908,860,799		$32,678,224	$31,989,936	96.6	3.4	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

**Tax on other tobacco products repealed 5/13/74.

Table 12—1975
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1975)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cigarettes	Other tobacco products	State
AL	$ 49,722,033	$ 46,308,350	$ 47,956,285	$ 44,675,032	CSChSn	$ 1,765,748	$ 1,633,318	96.5	3.5	AL
AZ	35,032,548	34,166,021	34,513,342	33,659,811	CSChSn	519,206	506,210	98.5	1.5	AZ
AR	43,438,627	41,841,580	42,027,562	40,430,515	CSCh	1,411,065	1,411,065	96.7	3.3	AR
GA	72,978,898	70,823,155	72,017,668	69,861,925	C	961,230	961,230	98.7	1.3	GA
HI	8,694,980	8,694,980	7,825,482	7,825,482	CSChSn	869,498	869,498	90.0	10.0	HI
ID	9,473,068	9,024,830	8,966,803	8,518,565	CSChSn	506,265	506,265	94.7	5.3	ID
IA	45,614,610	44,269,563	44,851,832	43,506,785	CSChSn	762,778	762,778	98.3	1.7	IA
KS	31,478,236	30,531,498	30,820,823	29,900,382	CSChSn	657,413	631,116	97.9	2.1	KS
LA	56,983,039	53,608,375	55,323,480	52,023,567	CS	1,659,559	1,584,808	97.1	2.9	LA
MN	80,842,627	78,788,723	78,648,180	76,649,136	CSChSn	2,194,447	2,139,587	97.3	2.7	MN
MS	31,748,463	29,208,559	29,870,336	27,480,682	CSChSn	1,878,127	1,727,877	94.1	5.9	MS
MT	11,169,863	10,829,559	10,908,482	10,581,247	CSChSn	261,381	248,312	97.7	2.3	MT
NH	24,818,767	23,876,127	23,912,882	23,004,647	CSChSn	905,885	871,480	96.3	3.7	NH
ND	8,448,686	8,157,065	8,260,851	7,969,661	CSChSn	187,835	187,404	97.8	2.2	ND
OK	50,439,165	48,421,772	46,797,075	44,925,241	CSCh	3,642,090	3,496,531	92.8	7.2	OK
SC	23,392,946	22,271,340	21,800,180	20,710,430	CSChSn	1,592,766	1,560,910	93.2	6.8	SC
TN	64,159,757	62,719,068	62,998,951	61,558,262	CSChSn	1,160,806	1,160,806	98.2	1.8	TN
TX	266,085,649	259,019,043	256,967,461	249,900,855	CSCh	9,118,188	9,118,188	96.6	3.4	TX
UT	7,378,952	7,094,504	7,111,247	6,826,799	CSChSn	267,705	267,705	96.4	3.6	UT
VT	9,106,067	8,181,630	8,776,260	8,495,419	CSChSn	329,807	323,211	96.4	3.6	VT
WA	57,982,380	57,342,798	55,315,200	54,675,818	CSChSn	2,667,180	2,667,180	95.4	4.6	WA
Total	$988,989,361	$955,815,540	$955,670,382	$923,180,061		$33,318,979	$32,635,479	96.6	3.4	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1976
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1976)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Ciga-rettes	Other tobacco products	State
AL	$ 52,139,878	$ 48,229,387	$ 50,409,197	$ 46,628,507	CSChSn	$ 1,730,681	$ 1,600,880	96.7	3.3	AL
AZ	35,870,080	34,957,367	35,349,459	34,436,746	CSChSn	520,621	520,621	98.5	1.5	AZ
AR	46,165,680	44,466,277	44,721,125	43,021,722	CSCh	1,444,555	1,444,555	96.9	3.1	AR
GA	75,393,292	73,160,892	74,434,653	72,202,253	C	958,639	958,639	98.7	1.3	GA
HI	9,559,075	9,559,075	8,603,167	8,603,167	CSChSn	955,908	955,908	90.0	10.0	HI
ID	9,850,190	9,383,788	9,332,444	8,866,042	CSChSn	517,746	517,746	94.7	5.3	ID
IA	47,269,567	45,875,204	46,500,488	45,106,125	CSChSn	769,079	769,079	98.4	1.6	IA
KS	32,758,146	31,696,699	32,063,308	31,029,654	CSChSn	694,838	667,045	97.9	2.1	KS
LA	59,761,109	56,181,317	58,209,458	54,717,495	CS	1,551,651	1,463,822	97.4	2.6	LA
MN	84,678,158	82,314,060	82,524,137	80,213,891	CSChSn	2,154,021	2,100,169	97.5	2.5	MN
MS	33,308,898	30,644,186	31,194,721	28,699,143	CSChSn	2,114,177	1,945,043	93.7	6.3	MS
MT	11,486,161	11,135,956	11,203,768	10,867,683	CSChSn	282,393	268,273	97.5	2.5	MT
ND	8,944,854	8,680,459	8,760,004	8,495,609	CSChSn	184,850	184,850	97.9	2.1	ND
OK	52,617,488	50,512,848	48,870,860	46,916,084	CSCh	3,746,628	3,596,764	92.9	7.1	OK
SC	24,756,942	23,566,677	23,170,887	22,012,343	CSChSn	1,586,055	1,554,334	93.6	6.4	SC
TN	67,495,590	66,184,727	66,254,203	64,943,340	CSChSn	1,241,387	1,241,387	98.2	1.8	TN
TX	282,562,784	275,050,699	273,166,718	265,654,633	CSCh	9,396,066	9,396,066	96.7	3.3	TX
UT	7,782,346	7,481,624	7,518,081	7,217,359	CSChSn	264,265	264,265	96.6	3.4	UT
VT	10,042,532	9,727,606	9,671,592	9,362,100	CSChSn	370,940	365,506	96.3	3.7	VT
WA	59,804,364	59,146,966	56,868,365	56,210,967	CSChSn	2,935,999	2,935,999	95.1	4.9	WA
Total	$1,012,247,134	$977,955,814	$978,826,635	$945,204,863		$33,420,499	$32,750,951	96.7	3.3	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1977
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1977)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cigarettes	Other tobacco products	State
AL	$ 53,223,752	$ 49,148,722	$ 51,516,608	$ 47,569,613	CSChSn	$ 1,707,144	$ 1,579,109	96.8	3.2	AL
AZ	36,402,115	35,483,570	35,910,542	34,991,997	CSChSn	491,573	491,573	98.6	1.4	AZ
AR	47,371,150	45,627,770	45,878,425	44,135,045	CSCh	1,492,725	1,492,725	96.8	3.2	AR
GA	76,810,124	74,534,895	75,841,237	73,566,008	C	968,887	968,887	98.7	1.3	GA
HI	10,305,968	10,305,968	9,275,371	9,275,371	CSChSn	1,030,597	1,030,597	90.0	10.0	HI
ID	10,049,363	9,576,841	9,453,009	8,980,487	CSChSn	596,354	596,354	94.1	5.9	ID
IA	47,658,505	46,253,147	46,894,948	45,489,590	CSChSn	763,557	763,557	98.4	1.6	IA
KS	33,198,178	32,108,318	32,492,220	31,430,598	CSChSn	705,958	677,720	97.9	2.1	KS
LA	60,691,610	57,142,619	59,157,747	55,608,756	CS	1,533,863	1,533,863	97.5	2.5	LA
MN	85,844,783	84,155,212	83,667,105	82,031,412	CSChSn	2,177,678	2,123,800	97.5	2.5	MN
MS	33,776,787	30,964,788	31,606,577	28,968,194	CSChSn	2,170,210	1,996,594	93.6	6.4	MS
MT	11,782,380	11,422,859	11,479,175	11,134,814	CSChSn	303,205	288,045	97.4	2.6	MT
ND	8,830,408	8,569,737	8,641,141	8,380,470	CSChSn	189,267	189,267	97.9	2.1	ND
OK	54,369,158	52,194,458	50,502,883	48,482,834	CSCh	3,866,275	3,711,624	92.9	7.1	OK
SC	25,042,138	23,838,057	23,441,273	22,269,210	CSChSn	1,600,865	1,568,847	93.6	6.4	SC
TN	69,594,166	68,012,192	68,265,256	66,709,860	CSChSn	1,328,910	1,302,332	98.1	1.9	TN
TX	294,384,869	286,577,396	283,908,123	276,100,650	CSCh	10,476,746	10,476,746	96.4	3.6	TX
UT	8,058,123	7,747,806	7,755,816	7,445,499	CSChSn	302,307	302,307	96.2	3.8	UT
VT	9,940,175	9,625,281	9,674,168	9,364,594	CSChSn	266,007	260,687	97.3	2.7	VT
WA	60,072,081	59,408,245	57,489,163	56,825,327	CSChSn	2,582,918	2,582,918	95.7	4.3	WA
Total	$1,037,405,833	$1,002,697,881	$1,002,850,787	$968,760,329		$34,555,046	$33,937,552	96.7	3.3	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1978
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1978)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cigarettes	Other tobacco products	State
AL	$ 56,059,741	$ 51,855,261	$ 54,460,929	$ 50,376,360	CSChSn	$ 1,598,812	$ 1,478,901	97.1	2.9	AL
AZ	37,715,373	36,790,217	37,232,113	36,306,957	CSChSn	483,260	483,260	98.7	1.3	AZ
AR	50,308,400	48,385,276	48,463,712	46,540,588	CSCh	1,844,688	1,844,688	96.3	3.7	AR
GA	79,490,365	77,134,953	78,514,059	76,158,647	C	976,306	976,306	98.8	1.2	GA
HI	10,972,014	10,972,014	9,874,813	9,874,813	CSChSn	1,097,201	1,097,201	90.0	10.0	HI
ID	10,222,137	9,743,436	9,577,228	9,098,527	CSChSn	644,909	644,909	93.7	6.3	ID
IA	48,403,015	46,978,059	47,623,434	46,198,478	CSChSn	779,581	779,581	98.4	1.6	IA
KS	33,257,600	32,172,053	32,518,489	31,462,506	CSChSn	739,111	709,547	97.8	2.2	KS
LA	63,022,012	59,330,841	61,526,377	57,835,206	CS	1,495,635	1,495,635	97.6	2.4	LA
MN	87,366,036	85,096,331	85,171,636	82,956,791	CSChSn	2,194,400	2,139,540	97.5	2.5	MN
MS	35,153,481	31,966,725	32,819,570	29,819,527	CSChSn	2,333,911	2,147,198	93.4	6.6	MS
MT	11,966,985	11,600,997	11,618,047	11,269,506	CSChSn	348,938	331,491	97.1	2.9	MT
ND	8,955,975	8,691,800	8,756,406	8,492,231	CSChSn	199,569	199,569	97.8	2.2	ND
OK	56,538,755	54,277,407	52,475,244	50,376,243	CSCh	4,063,511	3,901,164	92.8	7.2	OK
SC	29,911,006	28,464,570	28,273,885	26,860,191	CSChSn	1,637,121	1,604,379	94.5	5.5	SC
TN	72,540,032	70,926,431	71,135,611	69,522,010	CSChSn	1,404,421	1,404,421	98.1	1.9	TN
TX	306,875,807	298,708,954	296,923,598	288,758,199	CSCh	9,952,209	9,950,755	96.8	3.2	TX
UT	8,391,373	8,064,139	8,077,185	7,749,951	CSChSn	314,188	314,188	96.3	3.7	UT
VT	9,734,387	9,426,749	9,412,514	9,111,314	CSChSn	321,873	315,435	96.7	3.3	VT
WA	62,243,458	61,558,845	59,298,458	58,613,845	CSChSn	2,945,000	2,945,000	95.3	4.7	WA
Total	$1,079,127,952	$1,042,145,058	$1,043,753,308	$1,007,381,890		$35,374,644	$34,763,168	96.7	3.3	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1979

States Which Tax Both Cigarettes and Other Tobacco Products

(Fiscal year ending June 30, 1979)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Ciga-rettes	Other tobacco products	State
AL	$ 56,053,275	$ 51,849,280	$ 54,496,057	$ 50,408,853	CSChSn	$ 1,557,218	$ 1,440,427	97.2	2.8	AL
AZ	38,698,675	37,755,786	38,135,772	37,192,883	CSChSn	562,903	562,903	98.5	1.5	AZ
AR	50,935,722	49,070,965	49,072,538	47,207,781	CSCh	1,863,184	1,863,184	96.3	3.7	AR
GA	80,116,322	77,741,552	79,159,343	76,784,573	C	956,979	956,979	98.8	1.2	GA
HI	11,835,674	11,835,674	10,652,107	10,652,107	CSChSn	1,183,567	1,183,567	90.0	10.0	HI
ID	10,097,896	9,628,605	9,388,416	8,919,125	CSChSn	709,480	709,480	93.0	7.0	ID
IA	47,627,186	46,225,901	46,817,786	45,416,501	CSChSn	809,400	809,400	98.3	1.7	IA
KS	33,406,537	32,315,793	32,655,500	31,594,798	CSChSn	751,037	720,995	97.8	2.2	KS
LA	62,620,[illegible]	58,952,415	61,132,782	57,465,153	CS	1,487,262	1,487,262	97.6	2.4	LA
MN	87,602,266	85,932,059	85,350,189	83,736,284	CSChSn	2,252,077	2,195,775	97.4	2.6	MN
MS	35,318,747	32,167,775	32,770,862	29,823,721	CSChSn	2,547,885	2,344,054	92.8	7.2	MS
MT	11,723,237	11,363,807	11,336,539	10,996,444	CSChSn	386,698	367,363	96.7	3.3	MT
ND	8,909,716	8,646,262	8,705,686	8,442,232	CSChSn	204,030	204,030	97.7	2.3	ND
OK	57,323,581	55,030,778	53,000,386	50,880,385	CSCh	4,323,195	4,150,393	92.5	7.5	OK
SC	29,317,473	27,899,708	27,713,875	26,328,182	CSChSn	1,603,598	1,571,526	94.5	5.5	SC
TN	73,554,116	71,916,168	72,046,814	70,408,866	CSChSn	1,507,302	1,507,302	98.0	2.0	TN
TX	312,351,932	304,056,011	301,669,878	293,373,957	CSCh	10,682,054	10,682,054	96.6	3.4	TX
UT	8,603,610	8,272,798	8,270,288	7,939,476	CSChSn	333,322	333,322	96.1	3.9	UT
VT	9,724,249	9,416,914	9,404,220	9,103,285	CSChSn	320,029	313,629	96.7	3.3	VT
WA	64,463,539	63,756,802	61,252,398	60,545,661	CSChSn	3,211,141	3,211,141	95.0	5.0	WA
Total	$1,090,283,797	$1,053,835,053	$1,053,031,436	$1,017,220,267		$37,252,361	$36,614,786	96.6	3.4	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1980
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1980)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cigarettes	Other tobacco products	State
AL	$ 57,345,761	$ 53,124,404	$ 55,701,205	$ 51,603,190	CSChSn	$ 1,644,556	$ 1,521,214	97.1	2.9	AL
AZ	40,885,043	39,883,149	40,387,868	39,385,974	CSChSn	497,175	497,175	98.8	1.2	AZ
AR	53,146,411	51,208,842	50,988,650	49,051,081	CSCh	2,157,761	2,157,761	95.9	4.1	AR
GA	82,582,244	80,136,373	81,529,217	79,083,346	C	1,053,027	1,053,027	98.7	1.3	GA
HI	12,718,979	12,718,979	11,447,081	11,447,081	CSChSn	1,271,898	1,271,898	90.0	10.0	HI
ID	10,249,903	9,782,839	9,483,198	9,016,134	CSChSn	766,705	766,705	92.5	7.5	ID
IA	47,937,809	46,526,867	47,075,859	45,664,917	CSChSn	861,950	861,950	98.2	1.8	IA
KS	33,996,155	32,885,084	33,130,559	32,054,111	CSChSn	865,596	830,973	97.5	2.5	KS
LA	65,259,747	61,438,182	63,701,662	59,880,097	CS	1,558,085	1,558,085	97.6	2.4	LA
MN	88,443,095	86,928,657	86,084,277	84,628,809	CSChSn	2,358,818	2,299,848	97.3	2.7	MN
MS	36,547,608	33,332,868	33,608,855	30,629,215	CSChSn	2,938,753	2,703,653	92.0	8.0	MS
MT	11,923,133	11,557,067	11,504,367	11,159,240	CSChSn	418,766	397,827	96.5	3.5	MT
ND	9,902,018	9,609,937	9,686,868	9,394,787	CSChSn	215,150	215,150	97.8	2.2	ND
OK	78,047,686	74,925,861	73,476,900	70,537,906	CSCh	4,570,786	4,387,955	94.1	5.9	OK
SC	30,042,832	28,590,305	28,389,033	26,969,582	CSChSn	1,653,799	1,620,723	94.5	5.5	SC
TN	75,955,514	74,270,557	74,254,687	72,569,730	CSChSn	1,700,827	1,700,827	97.8	2.2	TN
TX	332,588,007	321,942,239	321,154,012	310,508,244	CSCh	11,433,995	11,433,995	96.6	3.4	TX
UT	10,798,514	10,240,293	10,380,880	9,822,659	CSChSn	417,634	417,634	96.1	3.9	UT
VT	9,980,573	9,665,342	9,635,046	9,326,725	CSChSn	345,527	338,617	96.5	3.5	VT
WA	66,203,412	65,468,487	63,679,946	62,945,021	CSChSn	2,523,466	2,523,466	96.2	3.8	WA
Total	$1,154,554,444	$1,114,236,332	$1,115,300,170	$1,075,677,849		$39,254,274	$38,558,483	96.6	3.4	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1981
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1981)

State	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		State
	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cigarettes	Other tobacco products	
AL	$ 74,457,169	$ 68,944,230	$ 72,852,874	$ 67,460,257	CSChSn	$ 1,604,295	$ 1,483,973	97.8	2.2	AL
AZ	40,709,227	39,744,226	40,210,749	39,245,748	CSChSn	498,478	498.478	98.8	1.2	AZ
AR	54,706,353	52,722,142	52,216,063	50,231,852	CSCh	2,490,290	2,490,290	95.4	4.6	AR
GA	86,435,987	83,869,504	85,549,591	82,983,108	C	886,396	886,396	99.0	1.0	GA
HI	13,764,898	13,764,898	12,388,409	12,388,409	CSChSn	1,376,489	1,376,489	90.0	10.0	HI
ID	10,705,105	10,234,431	9,801,784	9,331,110	CSChSn	903,321	903,321	91.6	8.4	ID
IA	51,331,580	49,822,119	50,394,103	48,884,642	CSChSn	937,477	937,477	98.2	1.8	IA
KS	35,304,988	34,151,966	34,323,231	33,209,479	CSChSn	981,757	942,487	97.2	2.8	KS
LA	68,339,718	64,344,419	66,589,349	62,594,050	CS	1,750,369	1,750,369	97.4	2.6	LA
MN	91,119,321	88,627,800	88,626,729	86,197,567	CSChSn	2,492,592	2,430,233	97.3	2.7	MN
MS	37,953,206	34,579,101	34,741,994	31,264,786	CSChSn	3,211,212	2,954,315	91.5	8.5	MS
MT	11,925,335	11,557,794	11,436,105	11,093,026	CSChSn	489,230	464,768	95.9	4.1	MT
ND	10,088,987	9,724,679	9,847,648	9,483,340	CSChSn	241,339	241,339	97.6	2.4	ND
OK	82,357,958	79,172,085	78,231,671	75,102,413	CSCh	4,126,287	4,069,672	95.0	5.0	OK
SC	31,466,178	29,972,998	29,722,415	28,264,110	CSChSn	1,743,763	1,708,888	94.5	5.5	SC
TN	78,909,334	77,179,807	77,075,964	75,346,437	CSChSn	1,833,370	1,833,370	97.7	2.3	TN
TX	352,387,860	338,213,088	339,554,173	325,392,454	CSCh	12,833,687	12,820,634	96.4	3.6	TX
UT	11,831,345	11,378,030	11,332,870	10,879,555	CSChSn	498,475	498,475	95.8	4.2	UT
VT	10,427,695	10,098,576	10,047,083	9,725,576	CSChSn	380,612	373,000	96.4	3.6	VT
WA	77,955,818	77,098,623	74,445,441	73,588,246	CSChSn	3,510,377	3,510,377	95.5	4.5	WA
Total	$1,232,178,062	$1,185,200,516	$1,189,388,246	$1,143,026,165		$42,789,816	$42,174,351	96.5	3.5	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1983

States Which Tax Both Cigarettes and Other Tobacco Products

(Fiscal year ending June 30, 1983)

	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		
State	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Cigarettes	Other tobacco products	State
AL	$ 75,172,030	$ 69,812,977	$ 73,371,489	$ 68,278,363	CSChSn	$ 1,800,541	$ 1,534,614	97.6	2.4	AL
AZ	41,934,449	40,904,670	41,322,538	40,292,759	CSChSn	611,911	611,911	98.5	1.5	AZ
AR	57,488,793	57,413,357	54,616,725	52,541,289	CSCh	2,872,068	2,872,068	95.0	5.0	AR
GA	87,104,999	84,521,406	86,120,722	83,537,129	C	984,277	984,277	98.9	1.1	GA
HI	17,558,483	17,558,483	15,802,635	15,802,635	CSChSn	1,755,848	1,755,848	90.0	10.0	HI
ID	10,872,366	10,384,133	9,777,154	9,288,921	CSChSn	1,095,212	1,095,212	89.9	10.1	ID
IA	61,577,375	60,366,774	60,490,333	59,282,732	CSChSn	1,087,042	1,087,042	98.2	1.8	IA
KS	34,916,620	33,776,488	33,792,242	32,697,085	CSChSn	1,124,378	1,079,403	96.8	3.2	KS
LA	65,720,931	61,947,495	64,132,865	60,359,429	CS	1,588,066	1,588,066	97.6	2.4	LA
MN	87,912,030	86,256,847	84,999,048	83,417,541	CSChSn	2,912,982	2,839,306	96.7	3.3	MN
MS	38,034,614	34,692,145	34,308,215	31,241,775	CSChSn	3,726,399	3,450,370	90.2	9.8	MS
MT	11,536,015	11,177,815	10,930,021	10,602,121	CSChSn	605,994	575,694	94.7	5.3	MT
ND	10,897,434	10,492,639	10,593,220	10,188,425	CSChSn	304,214	304,214	97.2	2.8	ND
OK	83,563,450	80,283,722	80,059,844	76,850,188	CSCh	3,503,606	3,433,534	95.8	4.2	OK
SC	31,377,152	29,955,446	29,391,530	28,009,591	CSChSn	1,985,622	1,945,855	93.7	6.3	SC
TN	80,233,946	78,500,992	78,010,310	76,277,356	CSChSn	2,223,636	2,223,636	97.2	2.8	TN
TX	367,526,175	351,753,263	357,379,664	341,606,488	CSCh	10,146,775	10,146,775	97.2	2.8	TX
UT	13,465,610	13,291,644	12,863,400	12,689,434	CSChSn	602,210	602,210	95.5	4.5	UT
VT	9,956,668	9,645,288	9,521,081	9,216,407	CSChSn	435,587	428,881	95.6	4.4	VT
WA	104,212,815	103,412,322	99,088,106	98,287,613	CSChSn	5,124,709	5,124,709	95.1	4.9	WA
WI	131,540,563	127,847,545	127,739,461	124,046,443	CSChSn	3,801,102	3,801,102	97.1	2.9	WI
Total	$1,422,602,568	$1,373,995,451	$1,374,310,603	$1,324,513,724		$48,292,180	$47,484,727	96.6	3.4	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1984
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1984)

State	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		State
	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Ciga-rettes	Other tobacco products	
AL	$ 73,807,302	$ 68,835,130	$ 72,144,256	$ 67,296,812	CSChSn	$ 1,663,046	$ 1,538,318	97.7	2.3	AL
AZ	42,568,811	41,473,630	42,047,774	40,952,593	CSChSn	521,037	521,037	98.8	1.2	AZ
AR	63,704,797	61,401,574	60,611,138	58,307,915	CSCh	3,093,659	3,093,659	95.1	4.9	AR
GA	87,734,004	85,139,323	86,489,648	83,894,967	C	1,244,356	1,244,356	98.6	1.4	GA
HI	19,836,290	19,836,290	17,852,659	17,852,659	CSChSn	1,983,631	1,983,631	90.0	10.0	HI
ID	10,715,151	10,242,606	9,461,798	8,989,253	CSChSn	1,253,353	1,253,353	88.3	11.7	ID
IA	60,241,175	58,902,565	59,082,906	57,744,296	CSChSn	1,158,269	1,158,269	98.1	1.9	IA
KS	46,285,911	45,025,139	45,063,879	43,851,988	CSChSn	1,222,032	1,173,151	97.4	2.6	KS
LA	64,792,890	61,841,296	63,388,285	60,436,691	CS	1,404,605	1,404,605	97.8	2.2	LA
MN	86,219,013	84,723,144	83,117,876	81,688,366	CSChSn	3,101,137	3,034,778	96.4	3.6	MN
MS	37,219,843	31,566,434	33,262,141	27,925,339	CSChSn	3,957,702	3,641,095	89.4	10.6	MS
MT	13,764,405	13,311,145	13,072,334	12,652,027	CSChSn	692,071	659,118	95.0	5.0	MT
NV	18,456,147	17,737,402	17,605,891	16,903,818	CSChSn	850,256	833,584	95.4	4.6	NV
ND	13,856,063	13,179,484	13,531,577	12,854,998	CSChSn	324,486	324,486	97.7	2.3	ND
OK	80,498,480	77,333,308	77,128,269	74,047,294	CSCh	3,370,211	3,286,014	95.8	4.2	OK
SC	31,472,993	30,000,673	29,419,765	27,988,510	CSChSn	2,053,228	2,012,163	93.5	6.5	SC
TN	79,172,846	77,455,877	76,741,643	75,024,674	CSChSn	2,431,203	2,431,203	96.9	3.1	TN
TX	354,518,293	341,927,553	344,699,280	332,108,540	CSCh	9,819,013	9,819,013	97.2	2.8	TX
UT	13,739,483	13,216,628	13,071,387	12,548,532	CSChSn	668,096	668,096	95.1	4.9	UT
VT	13,140,339	12,736,799	12,567,950	12,278,887	CSChSn	572,389	457,912	95.6	4.4	VT
WA	101,085,650	100,302,622	95,849,952	95,073,173	CSChSn	5,235,698	5,229,449	94.8	5.2	WA
WI	130,510,945	126,701,756	126,570,755	122,761,566	CSChSn	3,940,190	3,940,190	97.0	3.0	WI
Total	$1,443,340,831	$1,375,890,378	$1,392,781,163	$1,343,182,898		$50,559,668	$49,707,480	96.5	3.5	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12—1985

States Which Tax Both Cigarettes and Other Tobacco Products

(Fiscal year ending June 30, 1985)

State	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		State
	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Ciga-rettes	Other tobacco products	
AL	$ 78,371,207	$ 72,007,187	$ 76,693,928	$ 70,455,704	CSChSn	$ 1,677,279	$ 1,551,483	97.9	2.1	AL
AZ	50,754,163	49,522,518	49,914,889	48,683,244	CSChSn	839,274	839,274	98.3	1.7	AZ
AR	66,044,949	63,463,943	62,733,844	60,152,838	CSCh	3,311,105	3,311,105	95.0	5.0	AR
GA	91,539,792	88,835,118	90,152,759	87,448,085	C	1,387,033	1,387,033	98.5	1.5	GA
HI	19,462,565	19,462,565	17,552,309	17,552,309	CSChSn	1,910,256	1,910,256	90.2	9.8	HI
ID	10,808,107	10,208,786	9,319,619	8,854,769	CSChSn	1,488,488	1,354,017	86.2	13.8	ID
IA	59,195,450	59,166,035	58,018,435	57,989,020	CSChSn	1,177,015	1,177,015	98.0	2.0	IA
KS	46,636,211	45,407,756	45,327,675	44,151,563	CSChSn	1,308,536	1,256,193	97.2	2.8	KS
LA	91,333,407	80,560,224	89,977,784	79,204,601	CS	1,355,623	1,355,623	98.5	1.5	LA
MN	88,501,485	86,842,390	85,266,384	83,687,519	CSChSn	3,235,101	3,154,871	96.3	3.7	MN
MS	39,234,103	38,112,841	35,093,776	34,303,740	CSChSn	4,140,327	3,809,101	89.4	10.6	MS
MT	14,397,251	13,906,914	13,712,206	13,256,121	CSChSn	685,045	650,793	95.2	4.8	MT
NV	21,470,558	20,471,940	20,320,667	19,345,047	CSChSn	1,149,891	1,126,893	94.6	5.4	NV
ND	13,205,056	12,562,123	12,858,557	12,215,624	CSChSn	346,499	346,499	97.4	2.6	ND
OK	78,056,958	75,022,617	74,875,926	71,881,137	CSCh	3,181,032	3,141,480	95.9	4.1	OK
SC	31,550,060	30,065,103	29,421,407	27,979,023	CSChSn	2,128,653	2,086,080	93.3	6.7	SC
TN	82,230,668	80,456,064	79,593,436	77,818,832	CSChSn	2,637,232	2,637,232	96.8	3.2	TN
TX	380,672,005	367,540,362	360,500,225	347,499,780	CSChSn	20,171,795	20,040,582	94.7	5.3	TX
UT	14,140,890	13,604,398	13,412,317	12,875,825	CSChSn	728,573	728,573	94.8	5.2	UT
VT	13,460,513	13,168,395	12,992,903	12,700,785	CSChSn	467,610	467,610	96.5	3.5	VT
WA	102,194,296	101,409,729	97,277,410	96,498,729	CSChSn	4,916,886	4,911,000	95.2	4.8	WA
WI	132,696,721	129,720,544	128,653,014	125,676,837	CSChSn	4,043,707	4,043,707	97.0	3.0	WI
Total	$1,525,956,430	$1,471,517,554	$1,463,669,470	$1,410,231,134		$62,286,960	$61,286,420	95.9	4.1	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 12A
States Tax Rates on Other Tobacco Products
November 1, 1985

State	Product and rate of tax
AL	Cigars retailing for: (a) 3½ cents each or less, $1.50 per thousand (b) More than 3½ and not more than 5 cents each, $3.00 per thousand (c) More than 5 and not more than 8 cents each, $4.50 per thousand (d) More than 8 and not more than 15 cents each, $7.50 per thousand (e) More than 15 and not more than 20 cents each, $15 per thousand (f) More than 20 cents each, $20.25 per thousand Little cigars: 3 cents for each 10 or fraction thereof Smoking Tobacco: (a) 1½ ounces or less, 2 cents (b) Over 1½ ounces not exceeding 2 ounces, 4 cents (c) Over 2 ounces not exceeding 3 ounces, 8 cents (d) Over 3 ounces not exceeding 4 ounces, 11 cents (e) 3 cents additional tax for each ounce or fraction part thereof over 4 ounces Chewing Tobacco: ¾ cents of each ounce or fraction thereof Snuff: (a) ⅝ ounces or less, ½ cent (b) Over ⅝ ounce not exceeding 1⅝ ounces, 1 cent (c) Over 1⅝ ounces not exceeding 2⅕ ounces, 2 cents (d) Over 2⅕ ounces not exceeding 3 ounces, 2½ cents (e) Over 3 ounces not exceeding 5 ounces (cans, packages, glasses), 3 cents (f) Over 3 ounces not exceeding 5 ounces (glasses, tumblers, bottles), 3½ cents (g) Over 5 ounces not exceeding 6 ounces, 4 cents (h) One cent additional tax for each ounce or fraction part thereof over 6 ounces
AZ	Cigars retailing for: (a) 5 cents each or less, 2 cents for each 3 cigars (b) More than 5 cents, 2 cents each Little cigars: 4 cents for each 20 or fraction thereof Smoking and chewing tobacco and snuff: 2 cents per ounce or major fraction thereof Plug tobacco: ½ cent per ounce or fraction thereof
AR	All other products except snuff: 16% of manufacturers' invoice price
FL	Smoking tobacco, chewing tobacco, and snuff: 25 percent of wholesale price
GA	Little cigars weighing not more than 3 pounds per 1,000: 2 mills each All other cigars: 13 percent of wholesale price
HI	All other products: 40 percent of wholesale price
ID	All other products: 35 percent of wholesale sales price
IA	All other products: 15 percent of wholesale sales price
KS	All other products: 10 percent of original invoice price from the manufacturer to the wholesaler
LA	Cigars with a list price of $120 per thousand or less: tax is 8% of net invoice price Cigars with a list price of over $120 per thousand: tax is 20% of net invoice price Smoking tobacco: 33% of net invoice price
MN	All other products: 25 percent of wholesale price
MS	All other products: 15 percent of manufacturers' list price
MT	All other products: 12.5 percent of wholesale price
NV	All other products: 30 percent of wholesale price
ND	All other products: 11 percent of wholesale price
OK	Cigars, cheroots, stogies, etc., weighing more than 3 pounds per thousand, retailing for: (a) 4 cents each or less, $10 per thousand (b) More than 4 cents each, $30 per thousand Little cigars: 9 mills each Smoking tobacco: 40 percent of factory list price Chewing tobacco and snuff: 30 percent of factory list price
SC	Cigars, cheroots, stogies, etc., retailing for: (a) 5 cents each or less, $11 per thousand (b) More than 5 cents, $20 per thousand Little cigars: 2 cents for each 8 or fraction thereof Smoking tobacco: 36 percent of manufacturers' price Snuff and chewing tobacco: 5 percent of manufacturers' price
TN	All other products: 6 percent of wholesale price
TX	Tax on cigars and tobacco is based on weight per 1,000 and retail selling price: (1) Cigars weighing not more than 3 pounds per 1,000, 1 cent for each 10 cigars (2) Cigars weighing more than 3 pounds per 1,000 and retailing for not more than 3.3 cents each, $7.50 per 1,000 (3) Cigars of all descriptions weighing more than 3 pounds per 1,000 and retailing for over 3.3 cents each containing no substantial amount of non-tobacco ingredients, $11.00 per 1,000 (4) Cigars of all descriptions weighing more than 3 pounds per 1,000 and retailing for over 3.3 cents each containing a substantial amount of non-tobacco ingredients, $15.00 per 1,000 (5) Chewing, pipe or smoking tobacco, and snuff, 25 percent of the factory list price exclusive of any trade discount, special discount or deal
UT	All other products: 25 percent of manufacturers' selling price delivered into state
VT	All other products: 20 percent of distributors' price
WA	All other products: 45.15 percent of wholesale price
WI	All other products: 20 percent of wholesale price

The following states tax little cigars the same as cigarettes according to definition: CA, CT, IA, MN, and TN.

Table 13—1954

Cigarette Taxes As a Percentage of Retail Price

(As of November 1, 1954)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	24.0¢	11.0¢	45.8%
AZ	22.2	10.0	45.0
AK	25.7	14.0	54.5
CA	19.6	8.0	40.8
CO	18.2	8.0	44.0
CT	22.4	11.0	49.1
DE	21.9	11.0	50.2
DC	20.8	10.0	48.1
FL	23.9	13.0	54.4
GA	23.0	11.0	47.8
ID	22.2	11.0	49.5
IL	22.2	11.0	49.5
IN	22.8	11.0	48.2
IA	22.8	11.0	48.2
KS	22.1	11.0	49.8
KY	22.3	11.0	49.3
LA	28.8	16.0	55.6
ME	23.0	12.0	52.2
MD	19.1	8.0	41.9
MA	24.7	13.0	52.6
MI	23.3	11.0	47.2
MN	22.5	12.0	53.3
MS	23.3	12.0	51.5
MO	19.3	8.0	41.5
MT	22.7	12.0	52.9
NE	21.2	11.0	51.9
NV	23.3	11.0	47.2
NH	21.5	11.0	51.2
NJ	23.1	11.0	47.6
NM	22.9	12.0	52.4
NY	22.6	11.0	48.7
NC	19.6	8.0	40.8
ND	28.1	14.0	49.8
OH	21.0	10.0	47.6
OK	24.1	13.0	53.9
OR	18.6	8.0	43.0
PA	23.3	12.0	51.5
RI	22.7	11.0	48.5
SC	22.3	11.0	49.3
SD	22.1	11.0	49.8
TN	24.5	13.0	53.1
TX	22.3	12.0	53.8
UT	23.1	12.0	51.9
VT	22.6	12.0	53.1
VA	18.6	8.0	43.0
WA	22.7	12.0	52.9
WV	24.5	12.0	49.0
WI	22.0	11.0	50.0
WY	19.8	10.0	50.5
Average (median) for all states	22.7	11.0	48.7

Note: Prices do not include municipal cigarette taxes.

Table 13—1955
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1955)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	24.7¢	12.0¢	48.58%
AZ	21.9	10.0	45.66
AR	26.5	14.0	52.83
CA	19.8	8.0	40.40
CO	19.4	8.0	41.24
CT	22.5	11.0	48.89
DE	22.5	11.0	48.89
DC	21.4	10.0	46.73
FL	24.5	13.0	53.06
GA	25.3	13.0	51.38
ID	23.8	12.0	50.42
IL	23.4	11.0	47.01
IN	22.5	11.0	48.89
IA	23.4	11.0	47.01
KS	22.4	11.0	49.11
KY	22.4	11.0	49.11
LA	29.3	16.0	54.61
ME	24.1	13.0	53.94
MD	20.3	8.0	39.41
MA	25.4	13.0	51.18
MI	22.5	11.0	48.89
MN	22.6	12.0	53.10
MS	24.6	13.0	52.85
MO	20.4	8.0	39.22
MT	24.2	12.0	49.59
NE	22.5	11.0	48.89
NV	23.5	11.0	46.81
NH	22.5	11.0	48.89
NJ	23.1	11.0	47.62
NM	24.7	13.0	52.63
NY	22.4	11.0	49.11
NC	20.7	8.0	38.65
ND	25.8	14.0	54.26
OH	20.7	10.0	48.31
OK	24.9	13.0	52.21
OR	19.1	8.0	41.88
PA	24.6	13.0	52.85
RI	22.0	11.0	50.00
SC	23.8	11.0	46.22
SD	23.0	11.25	48.91
TN	25.0	13.0	52.00
TX	24.7	13.0	52.63
UT	23.7	12.0	50.63
VT	23.6	12.0	50.85
VA	20.0	8.0	40.00
WA	25.9	13.0	50.19
WV	25.0	12.0	48.00
WI	23.2	12.0	51.72
WY	20.9	10.0	47.85
Average (median) for all states	23.2	11.0	47.4

Note: Prices do not include municipal cigarette taxes.

Table 13—1956
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1956)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	25.4¢	12.0¢	47.24%
AZ	22.5	10.0	44.44
AR	26.6	14.0	52.63
CA	20.9	8.0	38.28
CO	19.6	8.0	40.82
CT	24.4	12.0	49.18
DE	22.7	11.0	48.46
DC	21.5	10.0	46.51
FL	24.6	13.0	52.85
GA	25.9	13.0	50.19
ID	24.6	12.0	48.78
IL	23.6	11.0	46.61
IN	22.9	11.0	48.03
IA	24.7	11.0	44.53
KS	22.8	11.0	48.25
KY	22.7	11.0	48.46
LA	28.9	16.0	55.36
ME	24.8	13.0	52.42
MD	20.1	8.0	39.80
MA	25.5	13.0	50.98
MI	22.9	11.0	48.03
MN	23.8	12.0	50.42
MS	25.7	13.0	50.58
MO	21.6	10.0	46.30
MT	23.7	12.0	50.63
NE	22.4	11.0	49.11
NV	23.3	11.0	47.21
NH	22.6	11.0	48.67
NJ	25.5	13.0	50.98
NM	25.5	13.0	50.98
NY	22.8	11.0	48.25
NC	19.8	8.0	40.40
ND	25.0	14.0	56.00
OH	22.4	11.0	49.11
OK	25.1	13.0	51.79
OR	19.8	8.0	40.40
PA	25.0	13.0	52.00
RI	22.5	11.0	48.89
SC	23.9	11.0	46.03
SD	23.8	11.25	47.27
TN	25.2	13.0	51.59
TX	25.5	13.0	50.98
UT	23.8	12.0	50.42
VT	23.5	12.0	51.06
VA	20.2	8.0	39.60
WA	26.0	13.0	50.00
WV	25.8	13.0	50.39
WI	23.8	12.0	50.42
WY	21.9	10.0	45.66
Average (median) for all states	23.8	11.0	48.78

Note: Prices do not include municipal cigarette taxes.

Table 12—1982
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal year ending June 30, 1982)

State	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from:		State
	Gross amount	Net collections	Gross amount	Net collections	Other products taxed*	Gross amount	Net collections	Ciga-rettes	Other tobacco products	
AL	$ 76,236,734	$ 69,909,289	$ 74,641,962	$ 68,429,255	CSChSn	$ 1,594,772	$ 1,480,034	97.9	2.1	AL
AZ	41,796,785	40,763,948	41,240,299	40,207,462	CSChSn	556,486	556,486	98.7	1.3	AZ
AR	54,591,662	52,618,277	51,931,175	49,957,790	CSCh	2,660,487	2,660,487	95.1	4.9	AR
GA	87,793,206	85,186,501	86,890,317	84,283,612	C	902,889	902,889	99.0	1.0	GA
HI	13,984,478	13,984,478	12,586,030	12,586,030	CSChSn	1,398,448	1,398,448	90.0	10.0	HI
ID	10,702,178	10,215,686	9,730,763	9,244,271	CSChSn	971,415	971,415	90.9	9.1	ID
IA	62,265,136	61,051,524	61,227,054	60,013,442	CSChSn	1,038,082	1,038,082	98.3	1.7	IA
KS	35,374,894	34,154,268	34,299,712	33,122,093	CSChSn	1,075,182	1,032,175	97.0	3.0	KS
LA	69,853,947	65,770,272	68,168,223	64,084,548	CS	1,685,724	1,685,724	97.6	2.4	LA
MN	90,744,015	88,962,242	87,997,454	86,286,122	CSChSn	2,746,561	2,676,120	97.0	3.0	MN
MS	38,436,206	34,921,814	35,020,184	31,779,074	CSChSn	3,416,022	3,142,740	91.1	8.9	MS
MT	12,194,480	11,817,539	11,649,438	11,300,091	CSChSn	545,042	517,448	95.5	4.5	MT
ND	10,292,125	9,723,949	10,008,539	9,440,363	CSChSn	283,586	283,586	97.2	2.8	ND
OK	85,495,036	82,145,471	82,012,528	78,732,613	CSCh	3,482,508	3,412,858	95.9	4.1	OK
SC	32,028,921	30,536,422	30,151,784	28,696,828	CSChSn	1,877,137	1,839,594	94.1	5.9	SC
TN	80,880,015	79,123,377	78,807,924	77,051,286	CSChSn	2,072,091	2,072,091	97.4	2.6	TN
TX	368,572,884	341,193,528	358,491,433	331,126,437	CSCh	10,081,451	10,067,091	97.3	2.7	TX
UT	11,728,308	11,273,357	11,175,540	10,720,589	CSChSn	552,768	552,768	95.3	4.7	UT
VT	10,462,076	10,132,814	10,047,885	9,726,907	CSChSn	414,191	405,907	96.0	4.0	VT
WA	94,794,271	93,966,571	90,552,150	89,724,450	CSChSn	4,242,121	4,242,121	95.5	4.5	WA
WI	112,779,275	109,710,609	110,331,468	107,262,802	CSChSn	2,447,807	2,447,807	97.8	2.2	WI
Total	$1,401,006,632	$1,337,161,936	$1,356,961,862	$1,293,776,065		$44,044,770	$43,385,871	96.9	3.1	**Total**

*C—Cigars
S—Smoking tobacco
Ch—Chewing tobacco
Sn—Snuff

Table 13—1957
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1957)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	26.0¢	12.0¢	46.15%
AZ	23.1	10.0	43.29
AR	26.7	14.0	52.43
CA	21.8	8.0	36.70
CO	20.8	8.0	38.46
CT	24.2	11.0	45.45
DE	23.7	11.0	46.41
DC	22.8	10.0	43.86
FL	26.4	13.0	49.24
GA	26.5	13.0	49.06
ID	25.0	12.0	48.00
IL	24.3	11.0	45.27
IN	23.8	11.0	46.22
IA	24.4	11.0	45.08
KS	25.0	12.0	48.00
KY	23.7	11.0	46.41
LA	29.5	16.0	54.24
ME	25.7	13.0	50.58
MD	21.2	8.0	37.74
MA	26.7	13.0	48.69
MI	25.9	13.0	50.19
MN	25.0	12.0	48.00
MS	26.1	13.0	49.81
MO	23.1	10.0	43.29
MT	30.1	16.0	53.16
NE	24.9	12.0	48.19
NV	24.5	11.0	44.90
NH	23.9	11.0	46.03
NJ	26.2	13.0	49.62
NM	26.7	13.0	48.69
NY	23.6	11.0	46.61
NC	21.2	8.0	37.74
ND	27.7	14.0	50.54
OH	23.6	11.0	46.61
OK	25.9	13.0	50.19
OR	20.6	8.0	38.83
PA	25.7	13.0	50.58
RI	23.6	11.0	46.61
SC	24.2	11.0	45.45
SD	24.7	11.25	45.55
TN	26.3	13.0	49.43
TX	26.1	13.0	49.81
UT	25.0	12.0	48.00
VT	25.9	13.0	50.19
VA	21.3	8.0	37.56
WA	27.5	13.0	47.27
WV	25.8	13.0	50.39
WI	25.7	13.0	50.58
WY	24.7	11.0	44.53
Average (median) for all states	25.0	12.0	48.00

Note: Prices do not include municipal cigarette taxes

Table 13—1958
Cigarette Taxes As a Percentage of Retail Price
(As of October 1, 1958)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	25.8¢	12.0¢	46.51%
AZ	23.5	10.0	42.55
AR	26.7	14.0	52.43
CA	21.9	8.0	36.53
CO	20.4	8.0	39.22
CT	24.1	11.0	45.64
DE	24.8	11.0	44.35
DC	22.7	10.0	44.05
FL	26.3	13.0	49.43
GA	26.7	13.0	48.69
ID	25.9	12.0	46.33
IL	24.5	11.0	44.90
IN	24.1	11.0	45.64
IA	24.8	11.0	44.35
KS	24.7	12.0	48.58
KY	23.6	11.0	46.61
LA	30.0	16.0	53.33
ME	25.7	13.0	50.58
MD	25.5	11.0	43.14
MA	27.8	14.0	50.36
MI	26.9	13.0	48.33
MN	24.8	12.0	48.39
MS	27.1	14.0	51.66
MO	22.8	10.0	43.86
MT	30.2	16.0	52.98
NE	25.6	12.0	46.88
NV	25.2	11.0	43.65
NH	23.8	11.0	46.22
NJ	26.3	13.0	49.43
NM	26.7	13.0	48.69
NY	24.0	11.0	45.83
NC	21.1	8.0	37.91
ND	27.6	14.0	50.72
OH	23.8	11.0	46.22
OK	26.1	13.0	49.81
OR	20.6	8.0	38.83
PA	26.2	13.0	49.62
RI	25.8	13.0	50.39
SC	24.4	11.0	45.08
SD	24.8	11.25	45.36
TN	25.9	13.0	50.19
TX	25.6	13.0	50.78
UT	25.9	12.0	46.33
VT	26.1	13.0	49.81
VA	21.1	8.0	37.91
WA	27.0	13.0	48.15
WV	26.5	13.0	49.06
WI	25.9	13.0	50.19
WY	24.6	11.0	44.72
Average (median) for all states	25.6	12.0	46.61

Note: Prices do not include municipal cigarette taxes.

Table 13—1959
Cigarette Taxes As a Percentage of Retail Price
(As of October 1, 1959)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	28.4¢	14.0¢	49.30%
AK	27.9	13.0	46.59
AZ	23.7	10.0	42.19
AR	27.2	14.0	51.47
CA	25.4	11.0	43.31
CO	21.5	8.0	37.21
CT	24.3	11.0	45.27
DE	24.5	11.0	44.90
DC	22.2	10.0	45.05
FL	25.8	13.0	50.39
GA	27.2	13.0	47.79
ID	26.3	13.0	49.43
IL	26.4	12.0	45.45
IN	24.0	11.0	45.83
IA	26.0	12.0	46.15
KS	24.6	12.0	48.78
KY	23.9	11.0	46.03
LA	30.2	16.0	52.98
ME	25.9	13.0	50.19
MD	25.0	11.0	44.00
MA	27.7	14.0	50.54
MI	26.5	13.0	49.06
MN	26.7	13.5	50.56
MS	27.3	14.0	51.28
MO	23.3	10.0	42.92
MT	30.7	16.0	52.12
NE	25.3	12.0	47.43
NV	25.5	11.0	43.14
NH	23.9	11.0	46.02
NJ	26.2	13.0	49.62
NM	26.4	13.0	49.24
NY	25.6	13.0	50.78
NC	20.9	8.0	38.28
ND	26.6	14.0	52.63
OH	25.9	13.0	50.19
OK	26.1	13.0	49.81
OR	20.7	8.0	38.65
PA	26.8	14.0	52.24
RI	26.0	13.0	50.00
SC	26.4	13.0	49.24
SD	27.2	13.0	47.79
TN	26.1	13.0	49.81
TX	28.7	16.0	55.75
UT	26.3	12.0	45.63
VT	27.5	15.0	54.55
VA	21.0	8.0	38.10
WA	28.6	14.0	48.95
WV	26.8	13.0	48.51
WI	25.9	13.0	50.19
WY	25.6	12.0	46.88
Average (median) for all states	26.1	13.0	48.87

Note: Prices do not include municipal cigarette taxes.

Table 13—1960
Cigarette Taxes As a Percentage of Retail Price
(As of October 1, 1960)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	28.4¢	14.0¢	49.3%
AK	29.3	13.0	44.4
AZ	23.7	10.0	42.2
AR	27.0	14.0	51.9
CA	25.2	11.0	43.6
CO	20.9	8.0	38.3
CT	24.1	11.0	45.6
DE	24.6	11.0	44.7
DC	23.3	10.0	42.9
FL	25.7	13.0	50.6
GA	26.7	13.0	48.7
HI	26.3	11.9	45.2
ID	26.3	13.0	49.4
IL	25.9	11.0	42.5
IN	24.2	11.0	45.5
IA	25.4	12.0	47.2
KS	24.8	12.0	48.4
KY	23.8	10.5	44.1
LA	30.3	16.0	52.8
ME	26.4	13.0	49.2
MD	24.9	11.0	44.2
MA	27.7	14.0	50.5
MI	27.7	14.0	50.5
MN	26.6	13.5	50.8
MS	26.9	14.0	52.0
MO	23.2	10.0	43.1
MT	30.2	16.0	53.0
NE	25.5	12.0	47.1
NV	25.9	11.0	42.5
NH	24.0	11.5	47.9
NJ	26.3	13.0	49.4
NM	26.9	13.0	48.3
NY	25.8	13.0	50.4
NC	20.6	8.0	38.8
ND	27.0	14.0	51.9
OH	26.0	13.0	50.0
OK	26.1	13.0	49.8
OR	20.6	8.0	38.8
PA	26.8	14.0	52.2
RI	26.6	14.0	52.6
SC	26.3	13.0	49.4
SD	26.8	13.0	48.5
TN	26.1	13.0	49.8
TX	28.7	16.0	55.7
UT	26.2	12.0	45.8
VT	27.4	15.0	54.7
VA	24.5	11.0	44.9
WA	28.5	14.0	49.1
WV	26.2	13.0	49.6
WI	25.8	13.0	50.4
WY	25.6	12.0	46.9
Average (median) for all states	26.1	13.0	48.6

Note: Prices do not include municipal cigarette taxes.

Table 13—1961
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1961)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	27.6¢	14.0¢	50.7%
AK	33.1	16.0	48.3
AZ	23.7	10.0	42.2
AR	27.2	14.0	51.5
CA	25.0	11.0	44.0
CO	21.2	8.0	37.7
CT	26.6	13.0	48.9
DE	27.2	13.0	47.8
DC	23.5	10.0	42.6
FL	26.6	13.0	48.9
GA	27.3	13.0	47.6
HI	27.0	11.9	44.1
ID	27.4	14.0	51.1
IL	26.0	12.0	46.2
IN	24.2	11.0	45.5
IA	26.5	12.0	45.3
KS	25.2	12.0	47.6
KY	24.2	10.5	43.4
LA	30.2	16.0	53.0
ME	26.7	14.0	52.4
MD	27.7	14.0	50.5
MA	28.0	14.0	50.0
MI	27.1	13.0	48.0
MN	28.7	15.0	52.3
MS	27.4	14.0	51.1
MO	25.6	12.0	46.9
MT	30.7	16.0	52.1
NE	25.8	12.0	46.5
NV	28.9	15.0	51.9
NH	24.3	11.5	47.3
NJ	28.6	15.0	52.4
NM	30.0	16.0	53.3
NY	26.4	13.0	49.2
NC	21.6	8.0	37.0
ND	26.9	14.0	52.0
OH	26.1	13.0	49.8
OK	28.6	15.0	52.4
OR	20.8	8.0	38.5
PA	26.9	14.0	52.0
RI	27.1	14.0	51.7
SC	27.1	13.0	48.0
SD	27.4	13.0	47.4
TN	26.2	13.0	49.6
TX	29.7	16.0	53.9
UT	26.7	12.0	44.9
VT	28.1	15.0	53.4
VA	24.8	11.0	44.4
WA	30.1	15.0	49.8
WV	27.8	14.0	50.4
WI	26.6	14.0	52.6
WY	25.9	12.0	46.3
Average (median) for all states	26.9	13.0	48.3

Note: Prices do not include municipal cigarette taxes.

Table 13—1962
Cigarettes Taxes As a Percentage of Retail Price
(As of November 1, 1962)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	28.6¢	14.0¢	49.0%
AK	33.6	16.0	47.6
AZ	23.9	10.0	41.8
AR	27.0	14.0	51.9
CA	25.3	11.0	43.5
CO	21.5	8.0	37.2
CT	26.8	13.0	48.5
DE	26.8	13.0	48.5
DC	23.4	10.0	42.7
FL	26.3	13.0	49.4
GA	26.9	13.0	48.3
HI	26.0	11.9	45.8
ID	28.0	14.0	50.0
IL	25.4	12.0	47.2
IN	24.4	11.0	45.1
IA	26.4	12.0	45.5
KS	25.8	12.0	46.5
KY	24.1	10.5	43.6
LA	30.1	16.0	53.2
ME	26.7	14.0	52.4
MD	28.2	14.0	49.6
MA	28.0	14.0	50.0
MI	28.8	15.0	52.1
MN	28.7	15.0	52.3
MS	30.5	16.0	52.5
MO	25.8	12.0	46.5
MT	30.5	16.0	52.5
NE	25.8	12.0	46.5
NV	29.9	15.0	50.2
NH	24.2	11.5	47.5
NJ	28.8	15.0	52.1
NM	30.1	16.0	53.2
NY	26.2	13.0	49.6
NC	21.4	8.0	37.4
ND	27.1	14.0	51.7
OH	26.3	13.0	49.4
OK	28.4	15.0	52.8
OR	20.5	8.0	39.0
PA	26.8	14.0	52.2
RI	27.0	14.0	51.9
SC	27.3	13.0	47.6
SD	26.6	13.0	48.9
TN	26.1	13.0	49.8
TX	29.5	16.0	54.2
UT	24.9	12.0	48.2
VT	28.2	15.0	53.2
VA	24.7	11.0	44.5
WA	30.1	15.0	49.8
WV	27.7	14.0	50.5
WI	27.6	14.0	50.7
WY	26.2	12.0	45.8
Average (median) for all states	26.8	13.0	49.4

Note: Prices do not include municipal cigarette taxes.

Table 13—1963
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1963)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	29.8¢	14.0¢	47.0%
AK	33.8	16.0	47.3
AZ	24.0	10.0	41.7
AR	27.3	14.0	51.3
CA	25.5	11.0	43.1
CO	21.2	8.0	37.7
CT	27.8	14.0	50.4
DE	27.1	13.0	48.0
DC	23.9	10.0	41.8
FL	29.7	16.0	53.9
GA	27.5	13.0	47.3
HI	26.7	11.9	45.7
ID	29.4	15.0	51.0
IL	25.6	12.0	46.9
IN	26.0	12.0	46.2
IA	27.9	13.0	46.6
KS	25.6	12.0	46.9
KY	25.0	10.5	42.0
LA	30.1	16.0	53.2
ME	26.8	14.0	52.2
MD	28.5	14.0	49.1
MS	28.4	14.0	49.3
MI	29.3	15.0	51.2
MN	30.1	16.0	53.2
MS	30.4	16.0	52.6
Mo	25.7	12.0	46.7
MT	30.8	16.0	51.9
NE	27.5	14.0	50.9
NV	29.5	15.0	50.8
NH	24.7	11.5	46.6
NJ	30.0	16.0	53.3
NM	30.2	16.0	53.0
NY	26.9	13.0	48.3
NC	21.7	8.0	36.9
ND	28.5	15.0	52.6
OH	26.4	13.0	49.2
OK	28.8	15.0	52.1
OR	21.0	8.0	38.1
PA	29.7	16.0	53.9
RI	27.3	14.0	51.3
SC	26.5	13.0	49.1
SD	28.5	14.0	49.1
TN	29.0	15.0	51.7
TX	29.7	16.0	53.9
UT	29.4	16.0	54.4
VT	29.3	16.0	54.6
VA	25.2	11.0	43.7
WA	29.9	15.0	50.2
WV	28.0	14.0	50.0
WI	29.5	16.0	54.2
WY	26.2	12.0	45.8
Average (median) for all states	27.9	14.0	49.3

Note: Prices do not include municipal cigarette taxes.

Table 13—1964
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1964)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	29.8¢	14.0¢	47.0%
AK	32.9	16.0	48.6
AZ	24.2	10.0	41.3
AR	27.2	14.0	51.5
CA	25.3	11.0	43.5
CO	24.7	11.0	44.5
CT	28.1	14.0	49.8
DE	27.2	13.0	47.8
DC	24.1	10.0	41.5
FL	29.7	16.0	53.9
GA	30.9	16.0	51.8
HI	26.5	11.9	44.9
ID	29.1	15.0	51.5
IL	26.2	12.0	45.8
IN	26.0	12.0	46.2
IA	28.1	13.0	46.3
KS	28.1	14.0	49.8
KY	24.5	10.5	42.9
LA	30.3	16.0	52.8
ME	27.2	14.0	51.5
MD	27.9	14.0	50.2
MA	28.4	14.0	49.3
MI	28.7	15.0	52.3
MN	30.2	16.0	53.0
MS	31.4	17.0	54.1
MO	26.1	12.0	46.0
MT	31.0	16.0	51.6
NE	27.6	14.0	50.7
NV	29.7	15.0	50.5
NH	24.7	11.5	46.6
NJ	30.0	16.0	53.3
NM	30.2	16.0	53.0
NY	26.5	13.0	49.1
NC	21.4	8.0	37.4
ND	28.6	15.0	52.4
OH	26.4	13.0	49.2
OK	28.8	15.0	52.1
OR	20.9	8.0	38.3
PA	29.8	16.0	53.7
RI	29.8	16.0	53.7
SC	26.2	13.0	49.6
SD	28.3	14.0	49.5
TN	28.9	15.0	51.9
TX	29.5	16.0	54.2
UT	29.7	16.0	53.9
VT	29.4	16.0	54.4
VA	25.1	11.0	43.8
WA	30.0	15.0	50.0
WV	28.2	14.0	49.6
WI	29.8	16.0	53.7
WY	26.1	12.0	46.0
Average (median) for all states	28.2	14.0	49.8

Note: Prices do not include municipal cigarette taxes.

Table 13—1965
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1965)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	31.5¢*	15.0¢	47.6%
AK	34.4	16.0	46.5
AZ	29.6	14.5	49.0
AR	30.3	16.0	52.8
CA	25.5*	11.0	43.1
CO	27.1*	13.0	48.0
CT	30.1	16.0	53.2
DE	31.0	15.0	48.4
DC	24.1	10.0	41.5
FL	30.0	16.0	53.3
GA	30.6	16.0	52.3
HI	31.3	16.0	51.1
ID	29.8	15.0	50.3
IL	30.0	15.0	50.0
IN	28.8	14.0	48.6
IA	31.6	16.0	50.6
KS	30.5	16.0	52.5
KY	24.7	10.5	42.5
LA	30.0	16.0	53.3
ME	29.6	16.0	54.1
MD	28.2	14.0	49.6
MA	31.0	16.0	51.6
MI	29.2	15.0	51.4
MN	30.3	16.0	52.8
MS	31.8	17.0	53.5
MO	26.2*	12.0	45.8
MT	30.9	16.0	51.8
NE	29.6	16.0	54.1
NV	29.9	15.0	50.2
NH	25.9	12.5	48.3
NJ	30.1*	16.0	53.2
NM	30.4*	16.0	52.6
NY	34.6*	18.0	52.0
NC	21.7	8.0	36.9
ND	30.2	16.0	53.0
OH	26.3	13.0	49.4
OK	30.4	16.0	52.6
OR	21.9	8.0	36.5
PA	29.8	16.0	53.7
RI	30.0	16.0	53.3
SC	26.2	13.0	49.6
SD	30.5	16.0	52.5
TN	29.5*	15.0	50.8
TX	33.8	19.0	56.2
UT	30.8	16.0	51.9
VT	32.5	18.0	55.4
VA	24.7*	11.0	44.5
WA	34.7	19.0	54.8
WV	28.4	14.0	49.3
WI	32.1	18.0	56.1
WY	26.5	12.0	45.3
Average (median) for all states	30.0	16.0	51.4

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 9 states identified.

Table 13—1966
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1966)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	31.6¢*	15.0¢	47.5%
AK	35.7	16.0	44.8
AZ	29.2	14.5	49.7
AR	30.4	16.0	52.6
CA	26.0*	11.0	42.3
CO	28.2*	13.0	46.1
CT	31.1	16.0	51.4
DE	30.7	15.0	48.9
DC	26.6	11.0	41.4
FL	30.2	16.0	53.0
GA	31.5	16.0	50.8
HI	31.1	16.0	51.4
ID	30.1	15.0	49.8
IL	30.1	15.0	49.8
IN	29.1	14.0	48.1
IA	32.0	16.0	50.0
KS	31.0	16.0	51.6
KY	25.0	10.5	42.0
LA	31.5	16.0	50.8
ME	30.3	16.0	52.8
MD	29.4	14.0	47.6
MA	33.6	18.0	53.6
MI	30.0	15.0	50.0
MN	30.9	16.0	51.8
MS	31.6	17.0	53.8
MO	27.5*	12.0	43.6
MT	31.3	16.0	51.1
NE	31.4	16.0	51.0
NV	30.2	15.0	49.7
NH	26.5	12.5	47.2
NJ	34.2*	19.0	55.6
NM	31.5*	16.0	50.8
NY	34.7*	18.0	51.9
NC	22.4	8.0	35.7
ND	30.5	16.0	52.5
OH	27.0	13.0	48.1
OK	30.7	16.0	52.1
OR	27.5	12.0	43.6
PA	30.1	16.0	53.2
RI	31.0	16.0	51.6
SC	27.3	13.0	47.6
SD	31.3	16.0	51.1
TN	29.6*	15.0	50.7
TX	34.4	19.0	55.2
UT	31.5	16.0	50.8
VT	31.8	18.0	56.6
VA	26.3*	10.5	39.9
WA	35.0	19.0	54.3
WV	29.5	14.0	47.5
WI	32.8	18.0	54.9
WY	27.4	12.0	43.8
Average (median) for all states	30.5	16.0	50.8

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 9 states identified.

Table 13—1967
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1967)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	35.6¢*	18.0¢	50.6%
AK	37.5	16.0	42.7
AZ	31.3	14.5	46.3
AR	30.9	16.0	51.8
CA	35.4	18.0	50.8
CO	28.1*	13.0	46.3
CT	31.3	16.0	51.1
DE	32.0	15.0	46.9
DC	26.7	11.0	41.2
FL	32.0	16.0	50.0
GA	33.3	16.0	48.0
HI	32.8	16.0	48.8
ID	32.0	15.0	46.9
IL	35.6	17.0	47.8
IN	29.8	14.0	47.0
IA	36.3	18.0	49.6
KS	32.4	16.0	49.4
KY	26.3	10.5	39.9
LA	32.5	16.0	49.2
ME	32.0	18.0	56.3
MD	30.9	14.0	45.3
MA	35.1	18.0	51.3
MI	32.0	15.0	46.9
MN	32.7	16.0	48.9
MS	33.9	17.0	50.1
MO	29.2*	12.0	41.1
MT	32.4	16.0	49.4
NE	33.2	16.0	48.2
NV	32.8	15.0	45.7
NH	29.9	15.0	50.2
NJ	34.5*	19.0	55.1
NM	33.7*	16.0	47.5
NY	34.5*	18.0	52.2
NC	23.6	8.0	33.9
ND	32.3	16.0	49.5
OH	30.8	15.0	48.7
OK	31.2	16.0	51.3
OR	27.6	12.0	43.5
PA	36.4	21.0	57.7
RI	32.1	16.0	49.8
SC	29.5	13.0	44.1
SD	32.7	16.0	48.9
TN	32.6*	16.0	49.1
TX	34.9	19.0	54.4
UT	32.3	16.0	49.5
VT	33.9	18.0	53.1
VA	27.1*	10.5	38.7
WA	37.1	19.0	51.2
WV	31.3	14.0	44.7
WI	33.6	18.0	53.6
WY	32.5	16.0	49.2
Average (median) for all states	32.3	16.0	49.2

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 8 states identified.

Table 13—1968

Cigarette Taxes As a Percentage of Retail Price

(As of November 1, 1968)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	36.6¢*	18.0¢	49.2%
AK	37.6	16.0	42.6
AZ	36.1	18.0	49.9
AR	30.9	16.0	51.8
CA	36.6	18.0	49.2
CO	28.3*	13.0	45.9
CT	32.2	16.0	49.7
DE	32.2	15.0	46.6
DC	27.2	11.0	40.4
FL	41.3	23.0	55.7
GA	34.2	16.0	46.8
HI	32.8	16.0	48.8
ID	31.9	15.0	47.0
IL	35.2	17.0	48.3
IN	29.7	14.0	47.1
IA	36.0	18.0	50.0
KS	32.6	16.0	49.1
KY	27.0	10.5	38.9
LA	33.3	16.0	48.0
ME	33.4	18.0	53.9
MD	30.7	14.0	45.6
MA	35.0	18.0	51.4
MI	31.9	15.0	47.0
MN	32.8	16.0	48.8
MS	34.8	17.0	48.9
MO	29.9*	12.0	40.1
MT	32.6	16.0	49.1
NE	32.9	16.0	48.6
NV	33.3	15.0	45.0
NH	29.9	15.0	50.2
NJ	38.6*	22.0	57.0
NM	37.9*	20.0	52.8
NY	38.6*	20.0	51.8
NC	23.8	8.0	33.6
ND	32.3	16.0	49.5
OH	31.5	15.0	47.6
OK	36.9	21.0	56.9
OR	26.8	12.0	44.8
PA	36.5	21.0	57.5
RI	38.4	21.0	54.7
SC	29.0	13.0	44.8
SD	32.4	16.0	49.4
TN	32.8*	16.0	48.8
TX	34.4	19.0	55.2
UT	33.3	16.0	48.0
VT	34.2	18.0	52.6
VA	28.3*	10.5	37.1
WA	37.6	19.0	50.5
WV	32.1	15.0	46.7
WI	33.6	18.0	53.6
WY	32.6	16.0	49.1
Average (median) for all states	32.8	16.0	48.9

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 8 states identified.

Table 13—1969
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1969)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	39.6¢*	20.0¢	50.5%
AK	40.0	16.0	40.0
AZ	37.1	18.0	48.5
AR	36.7	20.25	55.2
CA	38.8	18.0	46.4
CO	29.4*	13.0	44.2
CT	42.2	24.0	56.9
DE	39.0	19.0	48.7
DC	28.5	11.0	38.6
FL	43.5	23.0	52.9
GA	34.3	16.0	46.6
HI	36.7	16.0	43.6
ID	33.8	15.0	44.4
IL	41.4	20.0	48.3
IN	30.6	14.0	45.8
IA	37.7	18.0	47.7
KS	34.2	16.0	46.8
KY	28.3	10.5	37.1
LA	34.3	16.0	46.6
ME	38.0	20.0	52.6
MD	32.6	14.0	42.9
MS	39.6	20.0	50.5
MI	33.7	15.0	44.5
MN	39.1	21.0	53.7
MS	36.2	17.0	47.0
MO	36.0*	17.0	47.2
MT	34.0	16.0	47.1
NE	33.9	16.0	47.2
NV	38.9	18.0	46.3
NH	31.4	15.0	47.8
NJ	41.0*	22.0	53.7
NM	39.7*	20.0	50.4
NY	40.7*	20.0	49.1
NC	27.3	10.0	36.6
ND	37.3	19.0	50.9
OH	36.6	18.0	49.2
OK	38.4	21.0	54.7
OR	28.4	12.0	42.3
PA	38.4	21.0	54.7
RI	39.3	21.0	53.4
SC	32.5	14.0	43.1
SD	38.4	20.0	52.1
TN	39.9*	21.0	52.6
TX	40.4	23.5	58.2
UT	34.6	16.0	46.2
VT	37.7	20.0	53.1
VA	28.8*	10.5	36.5
WA	38.7	19.0	49.1
WV	33.7	15.0	44.5
WI	38.5	22.0	57.1
WY	34.1	16.0	46.9
Average (median) for all states	37.1	18.0	47.7

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 8 states identified.

Table 13—1970
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1970)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	42.7¢*	20.0¢	46.8%
AK	41.8	16.0	38.3
AZ	38.5*	18.0	46.7
AR	38.8	20.75	53.5
CA	39.7	18.0	45.3
CO	31.1*	13.0	41.8
CT	45.5	24.0	52.7
DE	41.3	19.0	46.0
DC	32.6	12.0	36.8
FL	43.8	23.0	52.5
GA	35.8	16.0	44.7
HI	36.7	17.0	46.3
ID	33.6	15.0	44.6
IL	41.4	20.0	48.3
IN	32.2	14.0	43.5
IA	38.5	18.0	46.8
KS	38.9	19.0	48.8
KY	30.1	11.0	36.5
LA	39.3	19.0	48.3
ME	38.8	20.0	51.5
MD	34.2	14.0	40.9
MA	41.0	20.0	48.8
MI	39.2	19.0	48.5
MN	40.1	21.0	52.4
MS	37.5	17.0	45.3
MO	36.8*	17.0	46.2
MT	34.7	16.0	46.1
NE	34.7	16.0	46.1
NV	44.0	18.0	40.9
NH	34.1	16.5	48.4
NJ	41.7*	22.0	52.8
NM	41.7*	20.0	48.0
NY	41.7*	20.0	48.0
NC	29.4	10.0	34.0
ND	38.9	19.0	48.8
OH	38.1	18.0	47.2
OK	39.8	21.0	52.8
OR	29.0	12.0	41.4
PA	44.7	26.0	58.2
RI	40.2	21.0	52.2
SC	34.3	14.0	40.8
SD	38.5	20.0	51.9
TN	41.6*	21.0	50.5
TX	42.0	23.5	56.0
UT	36.6	16.0	43.7
VT	39.5	20.0	50.6
VA	30.2*	10.5	34.8
WA	40.3	19.0	47.1
WV	41.6	20.0	48.1
WI	40.2	22.0	54.7
WY	34.4	16.0	46.5
Average (median) for all states	38.9	19.0	46.8

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 9 states identified.

Table 13—1971
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1971)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	42.3¢*	20.0¢	47.3%
AK	42.1	16.0	38.0
AZ	38.0*	18.0	47.4
AR	44.1	25.75	58.4
CA	39.9	18.0	45.1
CO	31.2*	13.0	41.7
CT	51.3	29.0	56.5
DE	44.7	22.0	49.2
DC	33.7	12.0	35.6
FL	46.8	25.0	53.4
GA	40.9	20.0	48.9
HI	36.7	17.0	46.3
ID	33.7	15.0	44.5
IL	41.9	20.0	47.7
IN	32.5	14.0	43.1
IA	41.9	21.0	50.1
KS	38.8	19.0	49.0
KY	30.6	11.0	35.9
LA	40.0	19.0	47.5
ME	41.5	22.0	53.0
MD	34.3	14.0	40.8
MA	46.0	24.0	52.2
MI	40.0	19.0	47.5
MN	45.2	26.0	57.5
MS	37.4	17.0	45.5
MO	37.7*	17.0	45.1
MT	40.1	20.0	49.9
NE	41.1	21.0	51.1
NV	40.6	18.0	44.3
NH	36.1	18.5	51.2
NJ	42.1*	22.0	52.3
NM	42.1*	20.0	47.5
NY	42.7*	20.0	46.8
NC	28.7	10.0	34.8
ND	38.9	19.0	48.8
OH	38.4	18.0	46.9
OK	39.8	21.0	52.8
OR	30.5	12.0	39.3
PA	44.7	26.0	58.2
RI	41.6	21.0	50.5
SC	34.1	14.0	41.1
SD	39.1	20.0	51.2
TN	41.6*	21.0	50.5
TX	46.9	26.5	56.5
UT	37.2	16.0	43.0
VT	40.0	20.0	50.0
VA	29.9*	10.5	35.1
WA	46.1	24.0	52.1
WV	41.3	20.0	48.4
WI	40.3	22.0	54.6
WY	34.4	16.0	46.5
Average (median) for all states	40.0	20.0	47.7

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 9 states identified.

Table 13—1972

Cigarette Taxes As a Percentage of Retail Price

(As of November 1, 1972)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	42.1¢*	20.0¢	47.5%
AK	42.0	16.0	38.1
AZ	38.7*	18.0	46.5
AR	45.1	25.75	57.1
CA	39.9	18.0	45.1
CO	32.7*	13.0	39.8
CT	50.6	29.0	57.3
DE	44.0	22.0	50.0
DC	34.5	12.0	34.8
FL	47.4	25.0	52.7
GA	42.4	20.0	47.2
HI	37.7	18.0	47.7
ID	36.3	17.1	47.1
IL	41.0*	20.0	48.8
IN	32.9	14.0	42.6
IA	41.9	21.0	50.1
KS	39.3	19.0	48.3
KY	30.6	11.0	35.9
LA	39.9	19.0	47.6
ME	41.0	22.0	53.7
MD	35.3	14.0	39.7
MA	46.0	24.0	52.2
MI	40.2	19.0	47.3
MN	45.6	26.0	57.0
MS	37.3	17.0	45.6
MO	37.7*	17.0	45.1
MT	40.9	20.0	48.9
NE	41.2	21.0	51.0
NV	40.3	18.0	44.7
NH	36.9	19.0	51.5
NJ	48.9*	27.0	55.2
NM	41.8*	20.0	47.8
NY	45.8*	23.0	50.2
NC	28.9	10.0	34.6
ND	39.4	19.0	48.2
OH	42.0	23.0	54.8
OK	40.4	21.0	52.0
OR	35.1	17.0	48.4
PA	44.9	26.0	57.9
RI	40.6	21.0	51.7
SC	33.5	14.0	41.8
SD	39.6	20.0	50.5
TN	40.8*	21.0	51.5
TX	46.4	26.5	57.1
UT	36.5	16.0	43.8
VT	39.8	20.0	50.3
VA	30.1*	10.5	34.9
WA	45.9	24.0	52.3
WV	39.9	20.0	50.1
WI	42.6	24.0	56.3
WY	34.4	16.0	46.5
Average (median) for all states	40.3	20.0	48.4

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 10 states identified.

Table 13—1973
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1973)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	43.1¢*	20.0¢	46.4%
AK	43.8	16.0	36.5
AZ	39.2	18.0	45.9
AR	45.5	25.75	56.6
CA	41.9	18.0	43.0
CO	38.1	18.0	47.2
CT	52.5	29.0	55.2
DE	44.2	22.0	49.8
DC	36.0	14.0	38.9
FL	48.1	25.0	52.0
GA	42.4	20.0	47.2
HI	40.7	18.0	44.2
ID	38.0	17.1	45.0
IL	41.9*	20.0	47.7
IN	34.5	14.0	40.6
IA	43.2	21.0	48.6
KS	40.2	19.0	47.3
KY	31.5	11.0	34.9
LA	41.6	19.0	45.7
ME	41.8	22.0	52.6
MD	35.8	14.0	39.1
MA	46.3	24.0	51.8
MI	41.1	19.0	46.2
MN	47.0	26.0	55.3
MS	41.4	19.0	45.9
MO	38.0*	17.0	44.7
MT	41.8	20.0	47.9
NE	42.0	21.0	50.0
NV	41.9	18.0	43.0
NH	37.9	19.0	50.1
NJ	50.2*	27.0	53.8
NM	43.7*	20.0	45.8
NY	47.4*	23.0	48.5
NC	30.1	10.0	33.2
ND	39.9	19.0	47.6
OH	42.9	23.0	53.6
OK	41.0	21.0	51.2
OR	36.6	17.0	46.5
PA	46.6	26.0	55.8
RI	41.3	21.0	50.9
SC	35.2	14.0	39.8
SD	40.4	20.0	49.5
TN	42.5*	21.0	49.4
TX	47.5	26.5	55.8
UT	37.8	16.0	42.3
VT	41.3	20.0	48.4
VA	31.3*	10.5	33.6
WA	46.9	24.0	51.2
WV	42.0	20.0	47.6
WI	43.9	24.0	54.7
WY	35.8	16.0	44.7
Average (median) for all states	41.8	20.0	47.6

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 8 states identified.

Table 13—1974
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1974)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	46.6¢*	20.0¢	42.9%
AK	44.9	16.0	35.6
AZ	47.7	21.0	44.0
AR	48.6	25.75	53.0
CA	45.0	18.0	40.0
CO	41.7	18.0	43.2
CT	54.5	29.0	53.2
DE	45.9	22.0	47.9
DC	39.4	14.0	35.5
FL	51.7	25.0	48.4
GA	44.5	20.0	44.9
HI	41.3	18.0	43.6
ID	40.3	17.1	42.4
IL	45.2*	20.0	44.3
IN	36.7	14.0	38.2
IA	45.4	21.0	46.3
KS	42.7	19.0	44.5
KY	33.3	11.0	33.0
LA	44.3	19.0	42.9
ME	46.7	24.0	51.4
MD	39.5	14.0	35.4
MA	49.4	24.0	48.6
MI	44.4	19.0	42.8
MN	49.4	26.0	52.6
MS	43.0	19.0	44.2
MO	43.5*	17.0	39.1
MT	43.7	20.0	45.8
NE	44.6	21.0	47.1
NV	44.5	18.0	40.5
NH	40.8	19.0	46.6
NJ	52.8*	27.0	51.1
NM	46.3*	20.0	43.2
NY	51.5*	23.0	44.7
NC	32.9	10.0	30.4
ND	42.6	19.0	44.6
OH	46.0	23.0	50.0
OK	43.6	21.0	48.2
OR	39.4	17.0	43.2
PA	49.8	26.0	52.2
RI	44.3	21.0	47.4
SC	38.1	14.0	36.8
SD	42.8	20.0	46.7
TN	45.3*	21.0	46.4
TX	50.6	26.5	52.4
UT	40.5	16.0	39.5
VT	41.8	20.0	47.9
VA	33.6*	10.5	31.3
WA	49.0	24.0	49.0
WV	45.2	20.0	44.3
WI	46.6	24.0	51.5
WY	38.6	16.0	41.5
Average (median) for all states	44.5	20.0	44.5

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 8 states identified.

Table 13—1975
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1975)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	50.4¢*	20.0¢	39.7%
AK	48.3	16.0	33.1
AZ	49.1	21.0	42.8
AR	50.9	25.75	50.6
CA	48.3	18.0	37.3
CO	44.8	18.0	40.2
CT	57.6	29.0	50.4
DE	50.1	22.0	43.9
DC	47.8	14.0	29.3
FL	55.9	25.0	44.7
GA	47.9	20.0	41.8
HI	46.6	18.0	38.6
ID	42.5	17.1	40.2
IL	48.4*	20.0	41.3
IN	38.7	14.0	36.2
IA	47.8	21.0	43.9
KS	46.6	19.0	40.8
KY	36.0	11.0	30.6
LA	48.1	19.0	39.5
ME	49.9	24.0	48.1
MD	46.1	18.0	39.1
MA	57.4	29.0	50.5
MI	47.9	19.0	39.7
MN	52.1	26.0	49.9
MS	46.4	19.0	41.0
Mo	44.7*	17.0	38.0
MT	45.3	20.0	44.2
NE	46.8	21.0	44.9
NV	44.9	18.0	40.1
NH	43.9	20.0	45.6
NJ	53.6*	27.0	50.4
NM	49.5	20.0	40.4
NY	54.2*	23.0	42.4
NC	35.8	10.0	27.9
ND	45.9	19.0	41.4
OH	48.5	23.0	47.4
OK	46.4	21.0	45.3
OR	42.4	17.0	40.1
PA	52.3	26.0	49.7
RI	52.2	26.0	49.8
SC	41.0	14.0	34.2
SD	45.0	20.0	44.5
TN	48.3*	21.0	43.5
TX	53.3	26.5	49.7
UT	43.4	16.0	36.9
VT	47.1	20.0	42.5
VA	37.9*	10.5	27.7
WA	53.0	24.0	45.3
WV	48.4	20.0	41.3
WI	51.3	24.0	46.8
WY	42.6	16.0	37.6
Average (median) for all states	47.9	20.0	41.4

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 7 states identified.

Table 13—1976
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1976)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	50.1¢*	20.0¢	39.9%
AK	51.5	16.0	31.1
AZ	48.7	21.0	43.1
AR	52.6	25.75	49.0
CA	49.0	18.0	36.7
CO	44.7	18.0	40.3
CT	58.4	29.0	49.7
DE	51.7	22.0	42.6
DC	51.9	21.0	40.5
FL	55.9	25.0	44.7
GA	49.5	20.0	40.4
HI	49.4	19.0	38.5
ID	45.6	17.1	37.5
IL	49.4*	20.0	40.5
IN	40.6	14.0	34.5
IA	49.4	21.0	42.5
KS	48.1	19.0	39.5
KY	36.9	11.0	29.8
LA	48.9	19.0	38.9
ME	50.9	24.0	47.2
MD	49.2	18.0	36.6
MA	57.3	29.0	50.6
MI	48.3	19.0	39.3
MN	53.1	26.0	49.0
MS	48.8	19.0	38.9
MO	45.9*	17.0	37.0
MT	47.6	20.0	42.0
NE	48.1	21.0	43.7
NV	49.3	18.0	36.5
NH	45.0	20.0	44.4
NJ	56.9*	27.0	47.5
NM	51.6	20.0	38.8
NY	53.8*	23.0	42.8
NC	36.6	10.0	27.3
ND	47.4	19.0	40.1
OH	49.8	23.0	46.2
OK	47.9	21.0	43.8
OR	44.4	17.0	38.3
PA	53.3	26.0	48.8
RI	52.3	26.0	49.7
SC	42.2	14.0	33.2
SD	46.4	20.0	43.1
TN	49.6*	21.0	42.3
TX	53.3	26.5	49.7
UT	44.7	16.0	35.8
VT	47.0	20.0	42.6
VA	38.4*	10.5	27.3
WA	53.7	24.0	44.7
WV	48.9	20.0	40.9
WI	52.1	24.0	46.1
WY	43.4	16.0	36.9
Average (median) for all states	49.2	20.0	40.5

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 7 states identified.

Table 13—1977
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1977)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	55.1¢*	20.0¢	36.3%
AK	56.3	16.0	28.4
AZ	53.6	21.0	39.2
AR	56.5	25.75	45.6
CA	58.7	18.0	30.7
CO	57.4	23.0	40.1
CT	61.7	29.0	47.0
DE	58.7	22.0	37.5
DC	59.8	21.0	35.1
FL	66.3	29.0	43.7
GA	54.7	20.0	36.6
HI	56.7	20.0	35.3
ID	51.5	17.1	33.2
IL	54.6*	20.0	36.6
IN	50.0	18.5	37.0
IA	54.6	21.0	38.5
KS	52.6	19.0	36.1
KY	41.4	11.0	26.6
LA	54.2	19.0	35.1
ME	55.0	24.0	43.6
MD	52.1	18.0	34.5
MA	61.8	29.0	46.9
MI	54.0	19.0	35.2
MN	57.9	26.0	44.9
MS	53.6	19.0	35.4
MO	49.9*	17.0	34.1
MT	51.9	20.0	38.5
NE	53.6	21.0	39.2
NV	54.3	18.0	33.1
NH	49.7	20.0	40.2
NJ	61.9*	27.0	43.6
NM	56.0	20.0	35.7
NY	59.5*	23.0	38.7
NC	41.8	10.0	23.9
ND	53.2	19.0	35.7
OH	53.9	23.0	42.7
OK	53.1	21.0	39.5
OR	50.7	17.0	33.5
PA	57.4	26.0	45.3
RI	56.3	26.0	46.2
SC	49.2	15.0	30.5
SD	53.2	20.0	37.6
TN	54.8*	21.0	38.3
TX	59.1	26.5	44.8
UT	49.5	16.0	32.3
VT	52.5	20.0	38.1
VA	42.8*	10.5	24.5
WA	58.6	24.0	41.0
WV	53.9	20.0	37.1
WI	57.1	24.0	42.0
WY	49.8	16.0	32.1
Average (median) for all states	54.3	20.0	37.1

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 7 states identified.

Table 13—1978
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1978)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	56.8¢*	20.0¢	35.2%
AK	57.1	16.0	28.0
AZ	58.6	21.0	35.8
AR	58.4	25.75	44.1
CA	60.1	18.0	30.0
CO	52.8	18.0	34.1
CT	64.4	29.0	45.0
DE	60.0	22.0	36.7
DC	59.3	21.0	35.4
FL	66.5	29.0	43.6
GA	56.6	20.0	35.3
HI	60.5	21.5	35.5
ID	55.4	17.1	30.9
IL	56.8*	20.0	35.2
IN	52.5	18.5	35.2
IA	56.4	21.0	37.2
KS	54.8	19.0	34.7
KY	43.4	11.0	25.3
LA	57.1	19.0	33.3
ME	54.5	24.0	44.0
MD	56.2	18.0	32.0
MA	64.5	29.0	45.0
MI	57.2	19.0	33.2
MN	60.9	26.0	42.7
MS	56.5	19.0	33.6
MO	52.2*	17.0	32.6
MT	53.7	20.0	37.2
NE	55.4	21.0	37.9
NV	57.1	18.0	31.5
NH	53.2	20.0	37.6
NJ	63.5*	27.0	42.5
NM	57.6	20.0	34.7
NY	61.1*	23.0	37.6
NC	43.7	10.0	22.9
ND	55.0	19.0	34.5
OH	56.3	23.0	40.9
OK	55.5	21.0	37.8
OR	51.9	17.0	32.8
PA	60.6	26.0	42.9
RI	58.7	26.0	44.3
SC	50.2	15.0	29.9
SD	54.1	20.0	37.0
TN	57.3*	21.0	36.6
TX	62.2	26.5	42.6
UT	53.7	16.0	29.8
VT	54.8	20.0	36.5
VA	45.8*	10.5	22.9
WA	61.6	24.0	39.0
WV	62.4	25.0	40.1
WI	58.7	24.0	40.9
WY	51.7	16.0	30.9
Average (median) for all states	56.8	20.0	35.5

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 7 states identified.

Table 13—1979
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1979)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	60.6¢*	20.0¢	33.3%
AK	60.9	16.0	26.3
AZ	60.8	21.0	34.5
AR	61.5	25.75	41.9
CA	62.1	18.0	29.0
CO	54.6	18.0	33.0
CT	67.0	29.0	43.3
DE	62.7	22.0	35.1
DC	65.6	21.0	32.0
FL	69.8	29.0	41.6
GA	59.3	20.0	33.7
HI	63.5	22.0	34.7
ID	56.4	17.1	30.3
IL	60.0*	20.0	33.3
IN	53.7	18.5	34.5
IA	58.8	21.0	35.7
KS	58.3	19.0	32.6
KY	46.3	11.0	23.8
LA	60.0	19.0	31.7
ME	59.0	24.0	40.7
MD	58.1	18.0	31.0
MA	68.2	29.0	42.5
MI	60.3	19.0	31.5
MN	63.0	26.0	41.3
MS	59.7	19.0	31.8
MO	57.3*	17.0	29.7
MT	56.7	20.0	35.3
NE	59.5	21.0	35.3
NV	63.1	18.0	28.5
NH	55.3	20.0	36.2
NJ	66.4*	27.0	40.7
NM	62.6	20.0	32.0
NY	64.4*	23.0	35.7
NC	47.3	10.0	21.2
ND	59.6	20.0	33.6
OH	58.7	23.0	39.2
OK	62.9	26.0	41.3
OR	54.0	17.0	31.5
PA	61.3	26.0	42.4
RI	60.0	26.0	43.3
SC	52.3	15.0	28.7
SD	58.8	22.0	37.4
TN	60.3*	21.0	34.8
TX	63.7	26.5	41.6
UT	57.2	18.0	31.5
VT	58.9	20.0	34.0
VA	48.5*	10.5	21.7
WA	63.8	24.0	37.6
WV	64.3	25.0	38.9
WI	61.2	24.0	39.2
WY	55.3	16.0	28.9
Average (median) for all states	60.0	20.0	34.5

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 7 states identified.

Table 13—1980
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1980)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	68.8¢*	24.0¢	34.9%
AK	63.5	16.0	25.2
AZ	63.3	21.0	33.2
AR	64.7	25.75	39.8
CA	66.4	18.0	27.1
CO	58.1	18.0	31.0
CT	80.1	29.0	36.2
DE	66.0	22.0	33.3
DC	69.0	21.0	30.4
FL	72.8	29.0	39.8
GA	62.6	20.0	31.9
HI	67.6	23.0	34.0
ID	59.2	17.1	28.9
IL	63.1*	20.0	31.7
IN	58.3	18.5	31.7
IA	61.4	21.0	34.2
KS	59.8	19.0	31.8
KY	49.4	11.0	22.3
LA	62.6	19.0	30.4
ME	62.9	24.0	38.2
MD	62.8	21.0	33.4
MA	70.8	29.0	41.0
MI	61.8	19.0	30.7
MN	65.8	26.0	39.5
MS	63.0	19.0	30.2
MO	59.9*	17.0	28.4
MT	60.4	20.0	33.1
NE	60.9	21.0	34.5
NV	63.3	18.0	28.4
NH	58.4	20.0	34.2
NJ	68.7*	27.0	39.3
NM	63.0	20.0	31.7
NY	65.9*	23.0	34.9
NC	50.0	10.0	20.0
ND	62.0	20.0	32.3
OH	61.4	23.0	37.5
OK	65.8	26.0	39.5
OR	56.9	17.0	29.9
PA	64.8	26.0	40.1
RI	64.5	26.0	40.3
SC	54.7	15.0	27.4
SD	62.3	22.0	35.3
TN	63.7*	21.0	33.0
TX	66.9	26.5	39.6
UT	62.7	18.0	28.7
VT	61.0	20.0	32.8
VA	51.8*	10.5	20.3
WA	66.6	24.0	36.0
WV	66.2	25.0	37.8
WI	64.9	24.0	37.0
WY	55.9	16.0	28.6
Average (median) for all states	63.0	21.0	33.1

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 7 states identified.

Table 13—1981
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1981)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	73.1¢*	24.0¢	32.8%
AK	72.8	16.0	22.0
AZ	73.3	21.0	28.6
AR	72.1	25.75	35.7
CA	72.8	18.0	24.7
CO	61.4	18.0	29.3
CT	85.6	29.0	33.9
DE	74.1	22.0	29.7
DC	74.8	21.0	28.1
FL	79.0	29.0	36.7
GA	67.8	20.0	29.5
HI	75.5	25.0	33.1
ID	67.6	17.1	25.3
IL	69.6*	20.0	28.7
IN	65.1	18.5	28.4
IA	72.8	26.0	35.7
KS	65.1	19.0	29.2
KY	56.3	11.0	19.5
LA	70.3	19.0	27.0
ME	69.7	24.0	34.4
MD	65.4	21.0	32.1
MA	78.1	29.0	37.1
MI	68.0	19.0	27.9
MN	71.7	26.0	36.3
MS	69.2	19.0	27.5
MO	64.7*	17.0	26.3
MT	65.7	20.0	30.4
NE	69.7	22.0	31.6
NV	71.6	18.0	25.1
NH	67.0	20.0	29.9
NJ	76.2	27.0	35.4
NM	69.4	20.0	28.8
NY	72.5*	23.0	31.7
NC	55.5	10.0	18.0
ND	67.8	20.0	29.5
OH	68.3	23.0	33.7
OK	71.7	26.0	36.3
OR	62.4	17.0	27.2
PA	69.8	26.0	37.2
RI	71.6	26.0	36.3
SC	61.9	15.0	24.2
SD	68.0	23.0	33.8
TN	68.3*	21.0	30.7
TX	73.8	26.5	35.9
UT	68.1	18.0	26.4
VT	66.8	20.0	29.9
VA	56.4*	10.5	18.6
WA	80.3	28.0	34.9
WV	75.1	25.0	33.3
WI	75.0	28.0	37.3
WY	64.3	16.0	24.9
Average (median) for all states	69.7	21.0	29.9

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 6 states identified.

Table 13—1982
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1982)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	84.4¢*	24.0¢	38.4%
AK	86.0	16.0	18.6
AZ	80.5	21.0	26.1
AR	82.0	25.75	31.4
CA	84.9	18.0	21.2
CO	73.3	18.0	24.6
CT	95.6	29.0	30.3
DE	82.0	22.0	26.8
DC	86.3	21.0	24.3
FL	90.5	29.0	32.0
GA	78.9	20.0	25.3
HI	90.5	27.5	30.4
ID	76.5	17.1	22.4
IL	80.8*	20.0	24.8
IN	75.7	18.5	24.4
IA	84.0	26.0	31.0
KS	77.0	19.0	24.7
KY	66.4	11.0	16.6
LA	80.7	19.0	23.5
ME	80.8	24.0	29.7
MD	74.9	21.0	28.0
MA	88.7	29.0	32.7
MI	87.7	29.0	33.1
MN	87.3	26.0	29.8
MS	78.6	19.0	24.2
MO	74.8*	21.0	28.1
MT	77.2	20.0	25.9
NE	83.7	26.0	31.1
NV	81.9	18.0	22.0
NH	74.7	20.0	26.8
NJ	92.1	32.0	34.7
NM	79.6	20.0	25.1
NY	83.1*	23.0	27.7
NC	66.0	10.0	15.2
ND	77.9	20.0	25.7
OH	82.5	22.0	26.7
OK	83.9	26.0	31.0
OR	82.0	27.0	32.9
PA	81.7	26.0	31.8
RI	84.0	31.0	36.9
SC	72.4	15.0	20.7
SD	78.8	23.0	29.2
TN	79.1*	21.0	26.5
TX	84.1	26.5	31.5
UT	82.0	20.0	24.2
VT	77.0	20.0	26.0
VA	68.8*	10.5	15.3
WA	93.1	31.0	33.3
WV	88.2	25.0	28.3
WI	92.0	33.0	35.9
WY	71.0	16.0	22.5
Average (median) for all states	81.9	21.0	26.8

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 6 states identified.

Table 13—1983
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1983)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	90.8¢*	32.0¢	35.2%
AK	96.2	24.0	24.9
AZ	92.8	29.0	31.3
AR	93.6	37.0	39.5
CA	94.9	26.0	27.4
CO	83.4	31.0	37.2
CT	113.5	42.0	37.0
DE	91.1	30.0	32.9
DC	98.5	29.0	29.4
FL	99.3	37.0	37.3
GA	86.8	28.0	32.3
HI	103.9	39.0	37.5
ID	88.5	25.1	28.4
IL	89.6*	28.0	31.3
IN	85.2	26.5	31.1
IA	93.3	34.0	36.4
KS	91.0	32.0	35.2
KY	75.4	19.0	25.2
LA	90.7	27.0	29.8
ME	93.7	36.0	38.4
MD	84.2	29.0	34.4
MA	101.4	42.0	41.4
MI	97.0	37.0	38.1
MN	99.2	34.0	34.3
MS	89.0	27.0	30.3
MO	84.8*	29.0	34.2
MT	91.3	32.0	35.0
NE	94.8	34.0	35.9
NV	99.8	31.0	31.1
NH	90.5	33.0	36.5
NJ	101.1	41.0	40.6
NM	90.2	28.0	31.0
NY	100.8*	37.0	36.7
NC	75.0	18.0	24.0
ND	94.4	34.0	36.0
OH	89.2	30.0	33.6
OK	93.3	34.0	36.4
OR	96.5	35.0	36.3
PA	97.7	34.0	34.8
RI	94.8	39.0	41.1
SC	81.3	23.0	28.3
SD	89.8	31.0	34.5
TN	88.3*	29.0	32.8
TX	93.8	34.5	36.8
UT	95.3	28.0	29.4
VT	90.6	33.0	36.4
VA	76.0*	18.5	24.3
WA	105.9	39.0	36.8
WV	97.2	33.0	34.0
WI	100.8	41.0	40.7
WY	81.7	24.0	29.4
Average for all states	94.7¢	31.4¢	33.2%

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 6 states identified

Table 13—1984
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1984)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	99.0¢*	32.5¢	32.8%
AK	102.7	24.0	23.4
AZ	98.8	31.0	31.4
AR	98.5	37.0	37.6
CA	98.0	26.0	26.5
CO	93.1	31.0	33.3
CT	118.6	42.0	35.4
DE	98.7	30.0	30.4
DC	100.4	29.0	28.9
FL	104.2	37.0	35.5
GA	90.7	28.0	30.9
HI	108.0	40.0	37.0
ID	97.6	25.1	25.7
IL	96.7*	28.0	29.0
IN	88.8	26.5	29.8
IA	99.5	34.0	34.2
KS	97.5	32.0	32.8
KY	79.3	19.0	24.0
LA	103.0	32.0	31.1
ME	98.1	36.0	36.7
MD	90.1	29.0	32.2
MA	108.3	42.0	38.8
MI	101.4	37.0	36.5
MN	101.5	34.0	33.5
MS	96.4	27.0	28.0
MO	93.7*	29.0	30.9
MT	95.5	32.0	33.5
NE	95.8	34.0	35.5
NV	109.3	31.0	28.4
NH	89.2	33.0	37.0
NJ	104.7	41.0	39.2
NM	97.5	28.0	28.7
NY	106.2*	37.0	34.8
NC	78.9	18.0	22.8
ND	100.6	34.0	33.8
OH	92.2	30.0	32.5
OK	95.1	34.0	35.8
OR	97.5	35.0	35.9
PA	100.1	34.0	34.0
RI	100.3	39.0	38.9
SC	83.0	23.0	27.7
SD	92.3	31.0	33.6
TN	92.5*	29.0	31.4
TX	102.1	35.5	34.8
UT	104.6	28.0	26.8
VT	95.5	33.0	34.6
VA	83.6*	18.5	22.1
WA	114.4	39.0	34.1
WV	103.2	33.0	32.0
WI	106.8	41.0	38.4
WY	87.4	24.0	27.5
Average for all states	97.8¢	31.6¢	32.3%

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 6 states identified. Prices do include state sales taxes, where applicable.

Table 13—1985
Cigarette Taxes As a Percentage of Retail Price
(As of November 1, 1985)

State	Weighted average price per package	State and Federal cigarette taxes per package	Taxes as a percentage of average retail price
AL	103.0¢*	32.5¢	31.6%
AK	110.0	32.0	29.1
AZ	106.7	31.0	29.1
AR	103.6	37.0	35.7
CA	104.4	26.0	24.9
CO	95.1	31.0	32.6
CT	118.5	42.0	35.4
DE	105.2	30.0	28.5
DC	109.3	29.0	26.5
FL	113.8	37.0	32.5
GA	100.1	28.0	28.0
HI	117.2	43.0	36.7
ID	99.9	25.1	25.1
IL	108.4	28.0	25.8
IN	93.6	26.5	28.3
IA	104.8	42.0	40.1
KS	103.0	40.0	38.8
KY	85.4	19.0	22.2
LA	105.1	32.0	30.4
ME	112.7	44.0	39.0
MD	93.3	29.0	31.1
MA	115.0	42.0	36.5
MI	106.0	37.0	34.9
MN	116.3	39.0	33.5
MS	106.0	34.0	32.1
MO	101.9	29.0	28.5
MT	102.0	32.0	31.4
NE	104.0	34.0	32.7
NV	106.6	31.0	29.1
NH	100.0	33.0	33.0
NJ	114.5	41.0	35.8
NM	101.2	28.0	27.7
NY	111.2	37.0	33.3
NC	83.7	18.0	21.5
ND	104.2	34.0	32.6
OH	98.1	30.0	30.6
OK	104.6	34.0	32.5
OR	104.7	43.0	41.1
PA	104.9	34.0	32.4
RI	101.8	39.4	38.7
SC	88.7	23.0	25.9
SD	108.5	39.0	35.9
TN	98.8	29.0	29.4
TX	105.5	36.5	34.6
UT	103.5	28.0	27.1
VT	104.9	33.0	31.5
VA	91.3	18.5	20.3
WA	125.7	39.0	31.0
WV	104.1	33.0	31.7
WI	110.8	41.0	37.0
WY	97.8	24.0	24.5
Average for all states	104.5¢	32.2¢	30.8%

*Average prices here shown do not include cigarette taxes that are imposed by one or more municipalities in the 6 states identified. Prices do include state sales taxes, where applicable.

Table 14
Cigarette Taxes As a Percentage of Weighted Average Price Before Taxes
(As of November 1, 1985)

State	Weighted Average Price Per Package	State Cigarette Tax Per Pack*	State Sales Tax Per Pack*	Federal Cigarette Tax Per Pack	Total Taxes Per Pack*	Taxes as a Percentage of Average Price Before Taxes**
AL	103.0¢	16.5¢	3¢	16¢	35.5¢	53%
AK	110.0	16	–	16	32	41
AZ	106.7	15	5	16	36	51
AR	103.6	21	–	16	37	56
CA	104.4	10	6	16	32	44
CO	95.1	15	–	16	31	48
CT	118.5	26	8	16	50	73
DE	105.2	14	–	16	30	40
DC	109.3	13	6	16	35	47
FL	113.8	21	5	16	42	58
GA	100.1	12	3	16	31	45
HI	117.2	27	5	16	48	69
ID	99.9	9.1	4	16	29.1	41
IL	108.4	12	5	16	33	44
IN	93.6	10.5	4	16	30.5	48
IA	104.8	26	4	16	46	78
KS	103.0	24	3	16	43	72
KY	85.4	3	4	16	23	37
LA	105.1	16	4	16	36	52
ME	112.7	28	5	16	49	77
MD	93.3	13	–	16	29	45
MA	115.0	26	–	16	42	58
MI	106.0	21	3	16	40	61
MN	116.3	23	7	16	46	65
MS	106.0	18	6	16	40	61
MO	101.9	13	4	16	33	48
MT	102.0	16	–	16	32	46
NE	104.0	18	4	16	38	58
NV	106.6	15	6	16	37	53
NH	100.0	17	–	16	33	49
NJ	114.5	25	–	16	41	56
NM	101.2	12	4	16	32	46
NY	111.2	21	3	16	40	56
NC	83.7	2	4	16	22	36
ND	104.2	18	4	16	38	57
OH	98.1	14	5	16	35	55
OK	104.6	18	3	16	37	55
OR	104.7	27	–	16	43	70
PA	104.9	18	6	16	40	62
RI	101.8	23.4	–	16	39.4	63
SC	88.7	7	4	16	27	44
SD	108.5	23	–	16	39	56
TN	98.8	13	5	16	34	52
TX	105.5	20.5	4	16	40.5	62
UT	103.5	12	6	16	34	49
VT	104.9	17	4	16	37	54
VA	91.3	2.5	4	16	22.5	33
WA	125.7	23	8	16	47	60
WV	104.1	17	5	16	38	57
WI	110.8	25	5	16	46	71
WY	97.8	8	–	16	24	33

*Does not include local taxes

**Calculation: Col. 6 = Col. 5 ÷ (Col. 1 – Col. 5)

Table 15—1957
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of July 1, 1957)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	3%	x	1¢	7¢
AZ	2	x	1	4
AR	3	-	-	-
CA	3	x	1	6
CO	2	-	-	-
CT	3	-	-	-
DC	2	-	-	-
FL	3	x	1	7
GA	3	x	1	7
IL	2½	x	1	6
IN	⅜	x	-	1
IA	2	x	1	5
KS	2	-	-	-
LA	2	x	1	6
ME	3	-	-	-
MD	2	x	-	4
MI	3	x	1	7
MS	3	x	1	7
MO	2	x	1	4
NV	2	x	-	5
NM	2	x	1	5
NC	3	x	1	6
ND	2	-	-	-
OH	3	-	-	-
OK	2	-	-	-
PA	3	-	-	-
RI	3	-	-	-
SC	3	x	1	7
SD	2	-	-	-
TN	3	-	-	-
UT	2	x	1	5
WA	3⅓	x	1	8
WV	2	x	1	5
WY	2	-	-	-

Table 15—1958
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of October 1, 1958)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	3%	x	1¢	7¢
AZ	2	x	1	4
AR	3	–	–	–
CA	3	x	1	6
CO	2	–	–	–
CT	3	–	–	–
DC	2	–	–	–
FL	3	x	1	7
GA	3	x	1	7
IL	2½	x	1	6
IN	⅜	x	–	1
IA	2	x	1	5
KS	2½	–	–	–
LA	2	x	1	6
ME	3	–	–	–
MD*	3	x	–	7
MI	3	x	1	7
MS	3	x	1	7
MO	2	x	1	4
NV	2	x	–	5
NM	2	x	1	5
NC	3	x	1	6
ND	2	–	–	–
OH	3	–	–	–
OK	2	–	–	–
PA	3	–	–	–
RI	3	–	–	–
SC	3	x	1	7
SD	2	–	–	–
TN	3	–	–	–
UT	2	x	1	5
WA	3⅓	x	1	8
WV	2	x	1	5
WY	2	–	–	–

*Data for Maryland speak as of January 1, 1959 when sales tax rate was raised from 2% to 3%. First bracket is 2¢ on sales from 51¢ to 66¢.

Table 15—1959
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of October 1, 1959)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	3%	x	1¢	8¢
AK	½	x	-	1
AZ	3	x	1	6
AR	3	-	-	-
CA	3	x	1	7
CO	2	-	-	-
CT	3	-	-	-
DC	2	-	-	-
FL	3	x	1	7
GA	3	x	1	8
IL	3	x	1	7
IN	¼	x	-	1
IA	2	x	1	5
KS	2½	-	-	-
LA	2	x	1	6
ME	3	-	-	-
MD	3	x	-	7
MI	3	x	1	7
MS	3	x	1	8
MO	2	x	1	4
NV	2	x	-	5
NM	2	x	1	5
NC	3	x	1	6
ND	2	-	-	-
OH	3	-	-	-
OK	2	-	-	-
PA	4	-	-	-
RI	3	-	-	-
SC	3	x	1	7
SD	2	-	-	-
TN	3	-	-	-
UT	2	x	1	5
WA	4	x	1	11
WV	2	x	1	5
WY	2	-	-	-

Table 15—1960
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of October 1, 1960)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	3%	x	1¢	8¢
AK	¼	x	–	1
AZ	3	x	1	6
AR	3	–	–	–
CA	3	x	1	7
CO	2	–	–	–
CT	3	–	–	–
DC	2	–	–	–
FL	3	x	1	7
GA	3	x	1	8
HI	3½	x	1	8
IL	3	x	1	7
IN	⅜	x	–	1
IA	2	x	1	5
KS	2½	–	–	–
KY	3	x	1	7
LA	2	x	1	6
ME	3	–	–	–
MD	3	x	–	7
MI	3	x	1	7
MS	3	x	1	8
MO	2	x	1	4
NV	2	x	–	5
NM	2	x	1	5
NC	3	x	1	6
ND	2	–	–	–
OH	3	–	–	–
OK	2	–	–	–
PA	4	–	–	–
RI	3	–	–	–
SC	3	x	1	7
SD	2	–	–	–
TN	3	–	–	–
UT	2	x	1	5
WA	4	x	1	11
WV	2	x	1	5
WY	2	–	–	–

Table 15—1961
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1961)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	3⅗	x	1¢	8¢
AK	¼-½	x	-	1
AZ	3	x	1	6
AR	3	-	-	-
CA	3	x	1	7
CO	2	-	-	-
CT	3½	-	-	-
DC	2	-	-	-
FL	3	x	1	7
GA	3	x	1	8
HI	3½	x	1	8
IL	3½	x	1	8
IN	⅜	x	-	1
IA	2	x	1	5
KS	2½	x	1	6
KY	3	x	1	7
LA	2	x	1	6
ME	3	-	-	-
MD	3	x	-	7
MI	4	x	1	7
MS	3	x	1	8
MO	2	x	1	5
NV	2	x	1	5
NM	2	x	1	6
NC	3	x	1	6
ND	2	-	-	-
OH	3	-	-	-
OK	2	-	-	-
PA	4	-	-	-
RI	3	-	-	-
SC	3	x	1	7
SD	2	-	-	-
TN	3	-	-	-
TX	2	-	-	-
UT	2½	x	1	6
WA	4	x	1	11
WV	3	x	1	8
WY	2	-	-	-

Table 15—1962
General Sales or Gross Receipts Tax Applied to Cigarettes

(As of November 1, 1962)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	3%	x	1¢	8¢
AZ	3	x	1	6
AR	3	-	-	-
CA	3	x	1	7
CO	2	-	-	-
CT	3½	-	-	-
DC	3	-	-	-
FL	3	x	1	8
GA	3	x	1	4
HI	3½	x	1	8
IL	3½	x	1	8
IA	2	x	1	5
KS	2½	x	1	6
KY	3	x	1	7
LA	2	x	1	6
ME	3	-	-	-
MD	3	x	-	7
MI	4	x	1	10
MS	3	x	1	9
MO	2	x	1	5
NV	2	x	1	6
NM	2	x	1	6
NC	3	x	1	6
ND	2	-	-	-
OH	3	-	-	-
OK	2	-	-	-
PA	4	-	-	-
RI	3	-	-	-
SC	3	x	1	7
SD	2	-	-	-
TN	3	-	-	-
TX	2	-	-	-
UT	2½	x	1	6
WA	4	x	1	11
WV	3	x	1	8
WI	3	x	1	8
WY	2	-	-	-

Table 15—1963
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1963)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	4%	x	1¢	11¢
AZ	3	x	1	7
AR	3	–	–	–
CA	3	x	1	8
CO	2	–	–	–
CT	3½	–	–	–
DC	3	–	–	–
FL	3	x	1	8
GA	3	x	1	8
HI	3½	x	1	9
IL	3½	x	1	8
IA	2	x	1	5
KS	2½	x	1	6
KY	3	x	1	7
LA	2	x	1	6
ME	4	–	–	–
MD	3	x	–	6
MI	4	x	1	11
MS	3	x	1	9
MO	3	x	1	7
NV	2	x	1	6
NM	3	x	1	9
NC	3	x	1	6
ND	2¼	–	–	–
OH	3	–	–	–
OK	2	–	–	–
PA	5	–	–	–
RI	3	–	–	–
SC	3	x	1	7
SD	2	–	–	–
TN	3	–	–	–
TX	2	–	–	–
UT	3	x	1	8
WA	4	x	1	11
WV	3	x	1	8
WI	3	–	–	–
WY	2	–	–	–

Table 15—1964
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1964)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	4%	x	1¢	11¢
AZ	3	x	1	7
AR	3	–	–	–
CA	3	x	1	8
CO	2	–	–	–
CT	3½	–	–	–
DC	3	–	–	–
FL	3	x	1	8
GA	3	x	1	9
HI	3½	x	1	9
IL	3½	x	1	8
IN	2	x	1	5
IA	2	x	1	5
KS	2½	x	1	6
KY	3	x	1	7
LA	2	x	1	6
ME	4	–	–	–
MD	3	x	–	6
MI	4	x	1	11
MS	3½	x	1	10
MO	3	x	1	7
NV	2	x	1	6
NM	3	x	1	9
NC	3	x	1	6
ND	2¼	–	–	–
OH	3	–	–	–
OK	2	–	–	–
PA	5	–	–	–
RI	3½	–	–	–
SC	3	x	1	7
SD	2	–	–	–
TN	3	–	–	–
TX	2	–	–	–
UT	3	x	1	8
WA	4	x	1	11
WV	3	x	1	8
WI	3	–	–	–
WY	2	–	–	–

Table 15—1965
General Sales or Gross Receipts Tax Applied to Cigarettes

(As of November 1, 1965)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	4%	x	1¢	11¢
AZ	3	x	1	8
AR	3	-	-	-
CA	3	x	1	8
CO	3	-	-	-
CT	3½	-	-	-
DC	3	-	-	-
FL	3	x	1	8
GA	3	x	1	9
HI	4	x	1	9
ID	3	x	1	8
IL	3½	x	1	9
IN	2	x	1	5
IA	2	x	1	6
KS	3	x	1	8
KY	3	x	1	7
LA	2	x	1	6
ME	4	-	-	-
MD	3	x	-	6
MI	4	x	1	11
MS	3½	x	1	10
MO	3	x	1	7
NV	2	x	1	6
NM	3	x	1	9
NY	2	x	1	7
NC	3	x	1	6
ND	2¼	-	-	-
OH	3	-	-	-
OK	2	-	-	-
PA	5	-	-	-
RI	4	-	-	-
SC	3	x	1	7
SD	3	-	-	-
TN	3	-	-	-
TX	2	-	-	-
UT	3	x	1	8
WA	4.2	x	1	13
WV	3	x	1	8
WI	3	-	-	-
WY	2½	-	-	-

Table 15—1966
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1966)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	4%	x	1¢	11¢
AZ	3	x	1	8
AR	3	-	-	-
CA	3	x	1	8
CO	3	-	-	-
CT	3½	-	-	-
DC	3	x	1	9
FL	3	x	1	8
GA	3	x	1	9
HI	4	x	1	11
ID	3	x	1	8
IL	3½	x	1	9
IN	2	x	1	5
IA	2	x	1	6
KS	3	x	1	8
KY	3	x	1	7
LA	2	x	1	6
ME	4	-	-	-
MD	3	x	-	6
MA	3	-	-	-
MI	4	x	1	11
MS	3½	x	1	10
MO	3	x	1	7
NV	2	x	1	6
NJ	3	-	-	-
NM	3	x	1	9
NY	2	x	1	7
NC	3	x	1	6
ND	2¼	-	-	-
OH	3	-	-	-
OK	2	-	-	-
PA	5	-	-	-
RI	4	-	-	-
SC	3	x	1	7
SD	3	-	-	-
TN	3	-	-	-
TX	2	-	-	-
UT	3	x	1	8
VA	3	x	1	6
WA	4.2	x	1	13
WV	3	x	1	8
WI	3	-	-	-
WY	2½	-	-	-

Table 15—1967
General Sales or Gross Receipts Tax Applied to Cigarettes

(As of November 1, 1967)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	4%	x	1¢	8¢
AZ	3	x	1	8
AR	3	-	-	-
CA	5*	x	2	16
CO	3	-	-	-
CT	3½	-	-	-
DC	3	x	1	9
FL	3	x	1	8
GA	3	x	1	9
HI	4	x	1	12
ID	3	x	1	9
IL	5*	x	2	16
IN	2	x	0	5
IA	3	x	1	10
KS	3	x	1	9
KY	3	x	1	7
LA	2	x	1	6
ME	4½	-	-	-
MD	3	x	1	7
MA	3	-	-	-
MI	4	x	2	11
MN	3	x	1	9
MS	4½*	x	2	14
MO	3	x	1	8
NE	2½	x	1	8
NV	3*	x	1	9
NJ	3	-	-	-
NM	4*	x	1	12
NY	2**	x	1	6
NC	3	x	1	6
ND	3	-	-	-
OH	4	x	1	10
OK	2	-	-	-
PA	5	-	-	-
RI	5	-	-	-
SC	3	x	1	8
SD	3	-	-	-
TN	4*	x	1	12
TX	2	-	-	-
UT	3½*	x	1	10
VA	3*	x	1	7
WA	4½	x	2	15
WV	3	x	1	9
WI	3	-	-	-
WY	3	-	-	-

*Includes state-collected local sales tax rate.

**Certain counties and cities impose general sales tax not here included that are collected by the State.

Table 15—1968
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1968)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	4%	x	1¢	9¢
AZ	3	x	1	10
AR	3	-	-	-
CA	5*	x	2	16
CO	3	-	-	-
CT	3½	-	-	-
DC	4	x	1	10
FL	4	x	2	15
GA	3	x	1	9
HI	4	x	1	11
ID	3	x	1	9
IL	5*	x	2	16
IN	2	x	0	5
IA	3	x	1	10
KS	3	x	1	9
KY	5	x	2	12
LA	2	x	1	6
ME	4½	-	-	-
MD	3	x	1	7
MA	3	-	-	-
MI	4	x	2	11
MN	3	x	1	9
MS	5*	x	2	16
MO	3	x	1	8
NE	2½	x	1	8
NV	3*	x	1	9
NJ	3	-	-	-
NM	4*	x	1	14
NY	2**	x	1	7
NC	3	x	1	6
ND	3	-	-	-
OH	4	x	1	10
OK	2	-	-	-
PA	6	-	-	-
RI	5	-	-	-
SC	3	x	1	8
SD	3	-	-	-
TN	4½*	x	1	12
TX	3	-	-	-
UT	3½*	x	1	11
VA	4*	x	1	10
WA	4½	x	2	15
WV	3	x	1	9
WI	3	-	-	-
WY	3	-	-	-

*Includes state-collected local sales tax rate.

**Certain counties and cities impose general sales tax not here included that are collected by the State.

Table 15—1969
General Sales or Gross Receipts Tax Applied to Cigarettes

(As of November 1, 1969)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	1¢	11¢
AZ	3**	x	1	10
AR	3	-	-	-
CA	5*	x	2	17
CO	3	-	-	-
CT	5	-	-	-
DC	4	x	1	10
FL	4	x	2	16
GA	3	x	1	9
HI	4	x	2	12
ID	3	x	1	9
IL	5*	x	2	18
IN	2	x	0	5
IA	3	x	1	10
KS	3	x	1	9
KY	5	x	2	13
LA	2**	x	1	6
ME	5	-	-	-
MD	4	x	2	9
MA	3	-	-	-
MI	4	x	2	12
MN	3	-	-	-
MS	5	x	2	16
MO	3	x	1	10
NE	2	x	1	6
NV	3*	x	1	11
NJ	3	-	-	-
NM	4	x	2	14
NY	2**	x	1	7
NC	3	x	1	8
ND	3	x	2	11
OH	4	x	2	13
OK	2	-	-	-
PA	6	-	-	-
RI	5	-	-	-
SC	4	x	2	11
SD	4	-	-	-
TN	4½*	x	2	16
TX	3	-	-	-
UT	4½*	x	2	14
VT	3	-	-	-
VA	4*	x	1	10
WA	4½	x	2	16
WV	3	x	1	10
WI	4	-	-	-
WY	3	-	-	-

*Includes state-collected local sales tax rate.

**Certain counties and cities impose general sales tax not here included that are collected by the State.

Table 15—1970
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1970)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	2¢	16¢
AZ	3**	x	1	10
AR	3	–	–	–
CA	5*	x	2	17
CO	3	–	–	–
CT	5	–	–	–
DC	4	x	2	11
FL	4	x	2	16
GA	3	x	2	10
HI	4	x	2	13
ID	3	x	1	9
IL	5*	x	2	18
IN	2	x	1	5
IA	3	x	1	11
KS	3	x	1	11
KY	5	x	2	13
LA	3**	x	1	11
ME	5	–	–	–
MD	4	x	2	10
MA	3	–	–	–
MI	4	x	2	14
MN	3	–	–	–
MS	5	x	2	17
MO	3	x	1	10
NE	2½**	x	1	8
NV	3*	x	1	12
NJ	5	–	–	–
NM	4	x	2	15
NY	3**	x	2	10
NC	3**	x	1	8
ND	4	x	2	14
OH	4	x	2	14
OK	2	–	–	–
PA	6	–	–	–
RI	5	–	–	–
SC	4	x	2	12
SD	4	–	–	–
TN	4½*	x	2	17
TX	3¼	–	–	–
UT	4½*	x	2	14
VT	3	–	–	–
VA	4*	x	1	11
WA	5*	x	2	18
WV	3	x	2	11
WI	4	–	–	–
WY	3	–	–	–

*Includes state-collected local sales tax rate.

**Certain counties and cities impose general sales tax not here included that are collected by the State.

Table 15—1971
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1971)

State	Sales tax rate	Applies to cigarettes	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	2¢	16¢
AZ	3**	x	1	10
AR	3	–	–	–
CA	5*	x	2	17
CO	3	–	–	–
CT	5	–	–	–
DC	4	x	2	11
FL	4	x	2	17
GA	3	x	2	11
HI	4	x	2	13
ID	3	x	1	9
IL	5*	x	2	18
IN	2	x	1	5
IA	3	x	1	12
KS	3**	x	1	11
KY	5	x	2	13
LA	3**	x	1	11
ME	5	–	–	–
MD	4	x	2	10
MA	3	–	–	–
MI	4	x	1	10
MN	4	–	–	–
MS	5	x	2	17
MO	3**	x	1	10
NE	2½**	x	1	10
NV	3*	x	1	11
NJ	5	–	–	–
NM	4	x	2	15
NY	4**	x	1	10
NC	3**	x	1	7
ND	4	x	2	14
OH	4**	x	2	14
OK	2	–	–	–
PA	6	–	–	–
RI	5	–	–	–
SC	4	x	2	12
SD	4	–	–	–
TN	4½*	x	2	17
TX	4	–	–	–
UT	4½*	x	2	15
VT	3	–	–	–
VA	4*	x	1	11
WA	5*	x	2	21
WV	3	x	2	12
WI	4	–	–	–
WY	3	–	–	–

*Includes state-collected local sales tax rate.

**Certain counties and cities impose general sales tax not here included that are collected by the State.

Table 15—1972
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1972)

State	Sales tax rate	Applies to cigarettes	Sales tax base value includes excise	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	no	1¢	11¢
AZ	3**	x	yes	1	10
AR	3	–	–	–	–
CA	5*	x	yes	2	17
CO	3	–	–	–	–
CT	7	–	–	–	–
DC	5	x	yes	2	11
FL	4	x	yes	2	17
GA	3	x	yes	3	16
HI	4	x	yes	2	13
ID	3	x	yes	1	10
IL	5*	x	no	2	12
IN	2	x	no	1	5
IA	3	x	yes	1	11
KS	3**	x	yes	2	12
KY	5	x	yes	2	13
LA	3	x	yes	1	11
ME	5	–	–	–	–
MD	4	x	no	2	10
MA	3	–	–	–	–
MI	4	x	no	1	10
MN	4	–	–	–	–
MS	5	x	yes	2	17
MO	3**	x	yes	1	10
NE	2½**	x	yes	1	10
NV	3*	x	yes	1	11
NJ	5	–	–	–	–
NM	4	x	yes	2	15
NY	4**	x	no	2	10
NC	3**	x	yes	1	8
ND	4	x	yes	2	15
OH	4	–	–	–	–
OK	2	–	–	–	–
PA	6	–	–	–	–
RI	5	–	–	–	–
SC	4	x	yes	2	12
SD	4	–	–	–	–
TN	4½*	x	yes	2	17
TX	4	–	–	–	–
UT	4½*	x	yes	2	14
VT	3	–	–	–	–
VA	4*	x	yes	1	11
WA	5*	x	yes	2	21
WV	3	x	yes	2	11
WI	4	–	–	–	–
WY	3	–	–	–	–

*Includes state-collected local sales tax rate.

**Certain cities and/or counties impose general sales tax not here included that are collected by the State.

Table 15—1973
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1973)

State	Sales tax rate	Applies to cigarettes	Sales tax base value includes excise	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	no	2¢	11¢
AZ	3**	x	yes	1	11
AR	3	-	-	-	-
CA	5*	x	yes	2	18
CO	3	-	-	-	-
CT	6.5	-	-	-	-
DC	5	x	yes	2	16
FL	4	x	yes	3	17
GA	3	x	no	1	8
HI	4	x	yes	2	13
ID	3	x	yes	1	10
IL	5*	x	no	2	12
IN	4	x	yes	1	12
IA	3	x	yes	1	12
KS	3**	x	yes	2	11
KY	5	x	yes	2	14
LA	3	x	yes	1	11
ME	5	-	-	-	-
MD	4	x	no	2	10
MA	3	-	-	-	-
MI	4	x	no	2	10
MN	4	-	-	-	-
MS	5	x	yes	2	19
MO	3**	x	yes	1	10
NE	2½**	x	yes	1	10
NV	3½*	x	yes	2	13
NJ	5	-	-	-	-
NM	4	x	yes	2	15
NY	4**	x	no	2	10
NC	3**	x	yes	1	8
ND	4	x	yes	2	14
OH	4	-	-	-	-
OK	2	-	-	-	-
PA	6	-	-	-	-
RI	5	-	-	-	-
SC	4	x	yes	2	12
SD	4	-	-	-	-
TN	4½*	x	yes	2	17
TX	4	-	-	-	-
UT	4½*	x	yes	2	15
VT	3	-	-	-	-
VA	4*	x	yes	1	11
WA	5*	x	yes	2	21
WV	3	x	yes	2	12
WI	4	-	-	-	-
WY	3	-	-	-	-

*Includes state-collected local sales tax rate.

**Certain cities and/or counties impose general sales tax not here included that are collected by the State.

Table 15—1974
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1974)

State	Sales tax rate	Applies to cigarettes	Sales tax base value includes excise	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	no	2¢	12¢
AZ	4**	x	yes	2	16
AR	3	–	–	–	–
CA	6*	x	yes	3	23
CO	3	–	–	–	–
CT	6	–	–	–	–
DC	5	x	yes	2	17
FL	4	x	yes	3	18
GA	3**	x	no	1	9
HI	4	x	yes	2	14
ID	3	x	yes	1	11
IL	5*	x	no	2	14
IN	4	x	yes	1	13
IA	3	x	yes	2	12
KS	3**	x	yes	2	11
KY	5	x	yes	2	15
LA	3**	x	yes	2	12
ME	5	–	–	–	–
MD	4	x	no	2	12
MA	3	–	–	–	–
MI	4	x	no	2	11
MN	4	–	–	–	–
MS	5	x	yes	2	19
MO	3**	x	yes	1	12
NE	2½**	x	yes	1	10
NV	3½*	x	yes	2	13
NJ	5	–	–	–	–
NM	4	x	yes	2	16
NY	4**	x	no	2	11
NC	3**	x	yes	2	8
ND	4	x	yes	2	15
OH	4	–	–	–	–
OK	2	–	–	–	–
PA	6	–	–	–	–
RI	5	–	–	–	–
SC	4	x	yes	2	13
SD	4	–	–	–	–
TN	3½*	x	yes	2	14
TX	4	–	–	–	–
UT	4½*	x	yes	2	16
VT	3	–	–	–	–
VA	4*	x	yes	1	12
WA	5*	x	yes	2	22
WV	3	x	yes	2	12
WI	4	–	–	–	–
WY	3	–	–	–	–

*Includes state-collected local sales tax rate.

**Certain cities and/or counties impose general sales tax not here included that are collected by the State.

Table 15—1975
Generai Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1975)

State	Sales tax rate	Applies to cigarettes	Sales tax base value includes excise	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	no	2¢	13¢
AZ	4**	x	yes	2	16
AR	3	–	–	–	–
CA	6* +	x	yes	3	24
CO	3	–	–	–	–
CT	7	–	–	–	–
DC	5	x	yes	3	20
FL	4	x	yes	3	19
GA	3**	x	no	1	9
HI	4	x	yes	2	15
ID	3	x	yes	1	12
IL	5*	x	no	2	15
IN	4	x	yes	1	14
IA	3	x	yes	2	13
KS	3**	x	yes	2	12
KY	5	x	yes	2	15
LA	3**	x	yes	2	12
ME	5	–	–	–	–
MD	4	x	no	2	12
MA	3	–	–	–	–
MI	4	x	no	2	12
MN	4	–	–	–	–
MS	5	x	yes	2	20
MO	3**	x	yes + +	1	12
NE	2½**	x	yes	1	11
NV	3**	x	yes	1	12
NJ	5	–	–	–	–
NM	4	x	yes	2	17
NY	4**	x	no	2	13
NC	3**	x	yes	2	9
ND	4	x	yes	2	16
OH	4	–	–	–	–
OK	2	–	–	–	–
PA	6	–	–	–	–
RI	5	–	–	–	–
SC	4	x	yes	2	14
SD	4	–	–	–	–
TN	3½**	x	yes	2	15
TX	4	–	–	–	–
UT	4¾* +	x	yes	2	18
VT	3	–	–	–	–
VA	4*	x	yes	2	12
WA	5* +	x	yes	3	23
WV	3	x	yes	2	13
WI	4	x	yes	2	18
WY	3	–	–	–	–

*Includes state-collected local sales tax where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales tax not here included that are collected by the State.

+ Additional local taxes which are not uniform are collected by the state and are not included here.

+ + Vending machine sales are not subject to the state sales tax.

Table 15—1976
General Sales or Gross Receipts Tax Applied to Cigarettes

(As of November 1, 1976)

State	Sales tax rate	Applies to cigarettes	Sales tax base value includes excise	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	no	2¢	13¢
AZ	4**	x	yes	2	17
AR	3	-	-	-	-
CA	6* +	x	yes	3	25
CO	3	-	-	-	-
CT	7	-	-	-	-
DC	5	x	yes	3	22
FL	4	x	yes	3	20
GA	3**	x	no	1	10
HI	4	x	yes	2	17
ID	3	x	yes	2	12
IL	5*	x	no	2	15
IN	4	x	yes	2	14
IA	3	x	yes	2	13
KS	3**	x	yes	2	13
KY	5	x	yes	2	16
LA	3**	x	yes	2	13
ME	5	-	-	-	-
MD	4	x	no	2	13
MA	5	-	-	-	-
MI	4	x	no	2	12
MN	4	-	-	-	-
MS	5	x	yes	3	21
MO	3**	x	yes + +	2	12
NE	3**	x	yes	1	13
NV	3**	x	yes	2	13
NJ	5	-	-	-	-
NM	4	x	yes	2	18
NY	4**	x	no	2	12
NC	3**	x	yes	2	9
ND	4	x	yes	2	17
OH	4	-	-	-	-
OK	2	-	-	-	-
PA	6	-	-	-	-
RI	6	-	-	-	-
SC	4	x	yes	2	14
SD	4	-	-	-	-
TN	4½*	x	yes	2	20
TX	4	-	-	-	-
UT	4¾* +	x	yes	2	18
VT	3	-	-	-	-
VA	4*	x	yes	2	13
WA	5.1* +	x	yes	3	24
WV	3	x	yes	2	13
WI	4	x	yes	2	19
WY	3	-	-	-	-

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales tax not here included that are collected by the State.

+Additional local taxes which are not uniform are collected by the state and are not included here.

+ +Vending machine sales are not subject to the state sales tax.

Table 15—1977
General Sales or Gross Receipts Tax Applied to Cigarettes

(As of November 1, 1977)

State	Sales tax rate	Applies to cigarettes	Sales tax base value includes excise	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	no	2¢	15¢
AZ	4**	x	yes	2	18
AR	3	–	–	–	–
CA	6* +	x	yes	4	29
CO	3	–	–	–	–
CT	7	–	–	–	–
DC	5	x	yes	3	25
FL	4	x	yes	3	23
GA	3**	x	no	1	11
HI	4	x	yes	2	19
ID	3	x	yes	2	14
IL	5*	x	no	2	17
IN	4	x	yes	2	18
IA	3	x	yes	2	14
KS	3**	x	yes	2	14
KY	5	x	yes	2	18
LA	3**	x	yes	2	14
ME	5	–	–	–	–
MD	5	x	no	2	17
MA	5	–	–	–	–
MI	4	x	no	2	14
MN	4	–	–	–	–
MS	5	x	yes	3	23
MO	3⅛**	x	no	1	10
NE	3½**	x	yes	2	17
NV	3**	x	yes	2	14
NJ	5	–	–	–	–
NM	4**	x	yes	2	19
NY	4**	x	no	2	14
NC	3**	x	yes	2	10
ND	3	x	yes	2	14
OH	4	–	–	–	–
OK	2	–	–	–	–
PA	6	–	–	–	–
RI	6	–	–	–	–
SC	4	x	yes	2	17
SD	4	–	–	–	–
TN	4½*	x	yes	2	22
TX	4	–	–	–	–
UT	4¾* +	x	yes	2	20
VT	3	–	–	–	–
VA	4*	x	yes	2	15
WA	5.1* +	x	yes	3	27
WV	3	x	yes	2	14
WI	4	x	yes	2	20
WY	3	–	–	–	–

*Includes state-collected local sales tax where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the State.

+ Additional local taxes which are not uniform are collected by the state and are not included here.

Table 15—1978
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1978)

State	Sales tax rate	Applies to cigarettes	Sales tax base value includes excise	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	no	2¢	16¢
AZ	4**	x	yes	2	20
AR	3	–	–	–	–
CA	6* +	x	yes	4	30
CO	3	–	–	–	–
CT	7	–	–	–	–
DC	5	x	yes	3	25
FL	4**	x	yes	3	23
GA	3**	x	no	1	12
HI*	4	x	yes	3	20
ID	3	x	yes	2	15
IL	5*	x	no	2	18
IN	4	x	yes	2	19
IA	3	x	yes	2	15
KS	3**	x	yes	2	14
KY	5	x	yes	2	19
LA	3**	x	yes	2	14
ME	5	–	–	–	–
MD	5	x	#	3	24
MA	5	–	–	–	–
MI	4	x	no	2	15
MN	4	–	–	–	–
MS	5	x	yes	3	24
MO	3⅛**	x	no	2	12
NE	3**	x	yes	2	15
NV	3½*	x	yes	2	17
NJ	5	–	–	–	–
NM	3¼**	x	yes	2	19
NY	4**	x	no	2	15
NC	3**	x	yes	1	11
ND	3	x	yes	2	14
OH	4	–	–	–	–
OK	2	–	–	–	–
PA	6	–	–	–	–
RI	6	–	–	–	–
SC	4	x	yes	2	17
SD	4	–	–	–	–
TN	4½**	x	yes	3	22
TX	4	–	–	–	–
UT	4¾* +	x	yes	3	21
VT	3	–	–	–	–
VA	4*	x	yes	2	15
WA	4⅗**	x	yes	3	25
WV	3	x	yes	2	17
WI	4	x	yes	2	21
WY	3	–	–	–	–

(The states of Alaska, Delaware, Montana, New Hampshire and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the State.

+ Additional local taxes which are not uniform are collected by the state and are not included here.

#At the option of the retailer depending on whether he has a price break-down showing the cigarette tax separately.

Table 15—1979
General Sales or Gross Receipts Tax Applied to Cigarettes

(As of November 1, 1979)

State	Sales tax rate	Applies to cigarettes	Sales tax base value includes excise	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	no	2¢	17¢
AZ	4**	x	yes	2	21
AR	3	-	-	-	-
CA	6* +	x	yes	4	31
CO	3	-	-	-	-
CT	7	-	-	-	-
DC	5	x	yes	3	28
FL	4**	x	yes	3	24
GA	3**	x	no	1	12
HI	4	x	yes	3	22
ID	3	x	yes	2	15
IL	5*	x	no	3	20
IN	4	x	yes	2	19
IA	3	x	yes	2	16
KS	3**	x	yes	2	15
KY	5	x	yes	2	20
LA	3**	x	yes	2	15
ME	5	-	-	-	-
MD	5	x	#	3	25
MA	5	-	-	-	-
MI	4	x	no	2	16
MN	4	-	-	-	-
MS	5	x	yes	3	25
MO	3⅛**	x	no	2	13
NE	3**	x	yes	2	16
NV	3½*	x	yes	2	20
NJ	5	-	-	-	-
NM	3¾**	x	yes	2	20
NY	4**	x	no	2	16
NC	3**	x	yes	2	12
ND	3	x	yes	2	15
OH	4	-	-	-	-
OK	2	-	-	-	-
PA	6	-	-	-	-
RI	6	-	-	-	-
SC	4	x	yes	2	18
SD	4	-	-	-	-
TN	4½**	x	yes	3	24
TX	4	-	-	-	-
UT	4¾* +	x	yes	3	24
VT	3	-	-	-	-
VA	4*	x	yes	2	16
WA	4½**	x	yes	3	25
WV	3	x	yes	2	17
WI	4	x	yes	2	22
WY	3	-	-	-	-

(The states of Alaska, Delaware, Montana, New Hampshire and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the State.

+ Additional local taxes which are not uniform are collected by the state and are not included here.

#At the option of the retailer depending on whether he has a price break-down showing the cigarette tax separately.

Table 15—1980
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1980)

State	Sales tax rate	Applies to cigarettes	Sales tax base value includes excise	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	no	2¢	19¢
AZ	4**	x	yes	3	22
AR	3	-	-	-	-
CA	6*†	x	yes	4	34
CO	3	-	-	-	-
CT	7½	x	yes	6	53
DC	6	x	yes	4	36
FL	4**	x	yes	3	26
GA	3**	x	no	2	13
HI	4	x	yes	3	23
ID	3	x	yes	2	16
IL	5*	x	no	3	21
IN	4	x	yes	2	21
IA	3	x	yes	2	17
KS	3**	x	no	2	12
KY	5	x	yes	2	22
LA	3**	x	yes	2	16
ME	5	-	-	-	-
MD	5	-	-	-	-
MA	5	-	-	-	-
MI	4	x	no	2	17
MN	4	-	-	-	-
MS	5	x	yes	3	28
MO	3⅛**	x	no	2	14
NE	3**	x	yes	2	16
NV	3½*	x	yes	2	20
NJ	5	-	-	-	-
NM	3¾**	x	yes	2	21
NY	4**	x	no	2	17
NC	4*	x	yes	2	17
ND	3	x	yes	2	16
OH	4	-	-	-	-
OK	2	-	-	-	-
PA	6	-	-	-	-
RI	6	-	-	-	-
SC	4	x	yes	2	19
SD	5	-	-	-	-
TN	4½**	x	yes	3	25
TX	4	-	-	-	-
UT	4¾*†	x	yes	3	26
VT	3	-	-	-	-
VA	4*	x	yes	2	18
WA	4½**	x	yes	3	27
WV	3	x	yes	2	18
WI	4	x	yes	3	23
WY	3	-	-	-	-

(The states of Alaska, Delaware, Montana, New Hampshire and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the State.

†Additional local taxes which are not uniform are collected by the state and are not included here.

Table 15—1981
General Sales or Gross Receipts Tax Applied to Cigarettes

(As of November 1, 1981)

State	Sales tax rate	Applies to cigarettes	Sales tax base value includes excise	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	no	2¢	20¢
AZ	4**	x	yes	3	26
AR	3	–	–	–	–
CA	6**	x	yes	5	37
CO	3	–	–	–	–
CT	7½	x	yes	6	56
DC	6	x	yes	5	39
FL	4**	x	yes	3	28
GA	3**	x	no	2	15
HI	4	x	yes	3	27
ID	3	x	yes	2	19
IL	5*	x	no	3	25
IN	4	x	yes	3	24
IA	3	x	yes	2	20
KS	3**	x	yes	2	17
KY	5	x	yes	3	25
LA	3**	x	yes	2	18
ME	5	–	–	–	–
MD	5	–	–	–	–
MA	5	–	–	–	–
MI	4	x	no	3	20
MN	5	–	–	–	–
MS	5	x	yes	4	30
MO	3⅛*	—			
	*	x	no	2	15
NE	3**	x	yes	2	19
NV	5¾*	x	yes	4	36
NJ	5	–	–	–	–
NM	3½**	x	yes	3	21
NY	4**	x	no	2	20
NC	4*	x	yes	2	19
ND	3	x	yes	3	18
OH	4	–	–	–	–
OK	2	–	–	–	–
PA	6	–	–	–	–
RI	6	–	–	–	–
SC	4	x	yes	3	22
SD	4	–	–	–	–
TN	4½**	x	yes	3	27
TX	4	–	–	–	–
UT	4¾* +	x	yes	3	28
VT	3	–	–	–	–
VA	4*	x	yes	2	20
WA	4½**	x	yes	4	32
WV	5	x	yes	4	32
WI	4	x	yes	3	27
WY	3	–	–	–	–

(The states of Alaska, Delaware, Montana, New Hampshire and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the State.

†Additional local taxes which are not uniform are collected by the state and are not included here.

Table 15—1982
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1982)

State*	Sales tax rate	Applies to cigarettes	Sales tax base value includes excise	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	no	3¢	24¢
AZ	4**	x	yes	3	28
AR	3	-	-	-	-
CA	6*†	x	yes	5	43
CO	3	-	-	-	-
CT	7½	x	yes	7	64
DC	6	x	yes	5	45
FL	5	x	yes	5	39
GA	3**	x	no	2	18
HI	4	x	yes	4	34
ID	3	x	yes	2	21
IL	5*	x	no	4	30
IN	4	x	yes	3	28
IA	3	x	yes	3	23
KS	3**	x	yes	2	21
KY	5	x	yes	3	30
LA	3**	x	yes	3	21
ME	5	-	-	-	-
MD	5	-	-	-	-
MA	5	-	-	-	-
MI	4	x	no	3	23
MN	5	x	yes	4	39
MS	5	x	yes	4	35
MO	3⅛**	x	no	2	17
NE	3½**	x	yes	3	27
NV	5¾*	x	yes	5	41
NJ	5	-	-	-	-
NM	3½**	x	yes	3	25
NY	4**	x	no	3	24
NC	4*	x	yes	3	23
ND	3	x	yes	2	21
OH	5	x	yes	4	36
OK	2	-	-	-	-
PA	6	-	-	-	-
RI	6	-	-	-	-
SC	4	x	yes	3	25
SD	4	-	-	-	-
TN	4½**	x	yes	4	32
TX	4	-	-	-	-
UT	4¾*†	x	yes	4	34
VT	4	-	-	-	-
VA	4*	x	yes	3	24
WA	5⅜**	x	yes	5	45
WV	5	x	yes	5	39
WI	5	x	yes	5	41
WY	3	-	-	-	-

(The states of Alaska, Delaware, Montana, New Hampshire and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the State.

†Additional local taxes which are not uniform are collected by the state and are not included here.

Table 15—1983
General Sales or Gross Receipts Tax Applied to Cigarettes

(As of November 1, 1983)

State	Sales tax rate	Applies to cigarettes	Sales tax base value includes excise	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	no	3¢	26¢
AZ	5**	x	yes	4	37
AR	3	–	–	–	–
CA	6*†	x	yes	5	45
CO	3½	–	–	–	–
CT	7½	x	yes	8	68
DC	6	x	yes	6	49
FL	5	x	yes	5	41
GA	3**	x	no	2	19
HI	4	x	yes	4	35
ID	4½	x	yes	4	34
IL	5*	x	no	4	33
IN	5	x	yes	4	37
IA	4	x	yes	4	32
KS	3**	x	yes	3	24
KY	5	x	yes	4	33
LA	3**	x	yes	3	23
ME	5	–	–	–	–
MD	5	–	–	–	–
MA	5	–	–	–	–
MI	4	x	no	3	25
MN	6	x	yes	6	49
MS	5	x	yes	4	38
MO	4⅛**	x	no	3	25
NE	4**	x	yes	4	33
NV	5¾*†	x	yes	5	47
NJ	6	–	–	–	–
NM	3¾**	x	yes	3	29
NY	4**	x	no	3	26
NC	4*	x	yes	3	25
ND	4	x	yes	4	32
OH	5	x	yes	4	38
OK	2	–	–	–	–
PA	6	x	yes	6	49
RI	6	–	–	–	–
SC	4	x	yes	3	27
SD	4	–	–	–	–
TN	4½**	x	yes	4	34
TX	4	–	–	–	–
UT	5.625*†	x	yes	5	45
VT	4	–	–	–	–
VA	4*	x	yes	3	26
WA	6½***	x	yes	6	57
WV	5	x	yes	5	41
WI	5	x	yes	5	43
WY	3**	–	–	–	–

(The states of Alaska, Delaware, Montana, New Hampshire and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the State.

***Except Clark, Cowlitz, Skamania and Klickitat Counties where rate remains 5.4%.

†Additional local taxes which are not uniform are collected by the state and are not included here.

Table 15—1984
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1984)

State	Sales tax rate	Applies to cigarettes	Sales tax base value includes excise	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	no	3¢	28¢
AZ	5**	x	yes	5	40
AR	3	-	-	-	-
CA	6*†	x	yes	6	48
CO	3½	-	-	-	-
CT	7½	x	yes	8	72
DC	6	x	yes	6	50
FL	5	x	yes	5	43
GA	3**	x	no	2	20
HI	4	x	yes	4	37
ID	4	x	yes	4	34
IL	6*	x	no	5	42
IN	5	x	yes	4	38
IA	4	x	yes	4	33
KS	3**	x	yes	3	25
KY	5	x	yes	4	34
LA	4**	x	yes	4	34
ME	5	x	yes	5	43
MD	5	-	-	-	-
MA	5	-	-	-	-
MI	4	x	no	3	27
MN	6	x	yes	6	50
MS	6	x	yes	5	48
MO	4⅛**	x	no	3	28
NE	3½**	x	yes	3	30
NV	5¾*†	x	yes	6	50
NJ	6	-	-	-	-
NM	3¾**	x	yes	4	30
NY	4**	x	no	3	28
NC	4*	x	yes	3	26
ND	4	x	yes	4	34
OH	5	x	yes	4	39
OK	3	x	no	2	19
PA	6	x	yes	6	50
RI	6	-	-	-	-
SC	5	x	yes	4	36
SD	4	-	-	-	-
TN	5½**	x	yes	5	43
TX	4⅛**	x	yes	4	36
UT	5.625*†	x	yes	6	49
VT	4	-	-	-	-
VA	4*	x	yes	3	28
WA	6½***	x	yes	7	60
WV	5	x	yes	5	44
WI	5	x	yes	5	46
WY	3**	-	-	-	-

(The states of Alaska, Delaware, Montana, New Hampshire and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the State.

***Except Clark, Cowlitz, Skamania and Klickitat Counties where rate remains 5.4%.

†Additional local taxes which are not uniform are collected by the state and are not included here.

Table 15—1985
General Sales or Gross Receipts Tax Applied to Cigarettes
(As of November 1, 1985)

State	Sales tax rate	Applies to cigarettes	Sales tax base value includes excise	Adds to single package sales	Adds to carton lot sales
AL	4%**	x	no	3¢	30¢
AZ	5**	x	yes	5	42
AR	4	–	–	–	–
CA	6*†	x	yes	6	50
CO	3	–	–	–	–
CT	7½	x	yes	8	74
DC	6	x	yes	6	53
FL	5	x	yes	5	47
GA	3**	x	no	2	23
HI	4	x	yes	5	41
ID	4	x	yes	4	34
IL	6*	x	no	5	48
IN	5	x	yes	4	40
IA	4	x	yes	4	36
KS	3**	x	yes	3	27
KY	5	x	yes	4	37
LA	4**	x	yes	4	35
ME	5	x	yes	5	50
MD	5	–	–	–	–
MA	5	–	–	–	–
MI	4	x	no	3	28
MN	6	x	yes	7	57
MS	6	x	yes	6	54
MO	4⅛**	x	no	4	31
NE	3½**	x	yes	4	32
NV	5¾*†	x	yes	6	48
NJ	6	–	–	–	–
NM	3¾**	x	yes	4	31
NY	4**	x	no	3	30
NC	4½*	x	yes	4	31
ND	4	x	yes	4	36
OH	5	x	yes	5	41
OK	3¼	x	no	3	24
PA	6	x	yes	6	52
RI	6	–	–	–	–
SC	5	x	yes	4	37
SD	4	–	–	–	–
TN	5½**	x	yes	5	46
TX	4⅛**	x	yes	4	37
UT	5.625*†	x	yes	6	47
VT	4	x	yes	4	33
VA	4*	x	yes	4	31
WA	6½***	x	yes	8	65
WV	5	x	yes	5	43
WI	5	x	yes	5	47
WY	3**	–	–	–	–

(The states of Alaska, Delaware, Montana, New Hampshire and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the State.

***Except Clark, Cowlitz, Skamania and Klickitat Counties where rate remains 5.4%.

†Additional local taxes which are not uniform are collected by the state and are not included here.

Table 16—1963
County and City Tobacco Tax Collections For Fiscal Year 1963

	Number of places taxing:		Net collections from:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	100	10	$ 1,514,622	$ 58,336	$ 1,572,958
Counties	5	2	2,556,121	35,526	2,591,647
Colorado					
Cities	33	4	1,990,637	11,747	2,002,384
Florida					
Cities	*	1	*	164,997	164,997
Maryland					
Cities	0	1	—	209,000	209,000
Counties	0	2	—	88,901	88,901
Missouri					
Cities	76	0	6,075,000	0	6,075,000
New Jersey					
Cities	1	1	217,021	19,700	236,721
New Mexico					
Cities	1	0	37,000	0	37,000
New York					
Cities	1	0	23,224,000	0	23,224,000
Tennessee					
Cities	1	0	617,754	0	617,754
Counties	1	0	88,227	0	88,227
Virginia					
Cities	6	0	1,167,000	0	1,167,000
Total					
Cities	219	17	$34,843,034	$463,780	$35,306,814
Counties	6	4	$ 2,644,348	$124,427	$ 2,768,775
Cities & Counties	225	21	$37,487,382	$588,207	$38,075,589

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes

Table 16—1964
Gross County and City Tobacco Taxes
For Fiscal Year 1964

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	100	10	$ 1,882,988	$ 32,367	$ 1,915,355
Counties	5	2	2,651,527	44,890	2,696,417
Colorado					
Cities	33	3	2,075,118	12,693	2,087,811
Florida					
Cities	*	1	*	17,411	17,411
Maryland					
Cities	0	1	—	216,522	216,522
Counties	0	2	—	116,540	116,540
Missouri					
Cities	76	0	7,819,459	0	7,819,459
New Jersey					
Cities	1	1	218,828	6,290	225,118
New Mexico					
Cities	1	0	44,007	0	44,007
New York					
Cities	1	0	41,295,189	0	41,295,189
Tennessee					
Cities	1	0	630,238	0	630,238
Counties	1	0	92,870	0	92,870
Virginia					
Cities	7	0	1,547,134	0	1,547,134
Total					
Cities	220	16	$55,512,961	$285,283	$55,798,244
Counties	6	4	$ 2,744,397	$161,430	$ 2,905,827
Cities & Counties	226	20	$58,257,358	$446,713	$58,704,071

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

Table 16—1965
Gross County and City Tobacco Taxes
For Fiscal Year 1965

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	99	9	$ 2,157,340	$ 28,493	$ 2,185,833
Counties	6	3	2,845,120	62,560	2,907,680
California					
Cities	8	0	5,600,366	0	5,600,366
Colorado					
Cities	53	2	2,223,420	12,348	2,235,768
Florida					
Cities	*	1	*	20,266	20,266
Maryland					
Cities	0	1	0	219,188	219,188
Counties	0	2	0	124,754	124,754
Missouri					
Cities	81	0	7,847,107	0	7,847,107
New Jersey					
Cities	1	1	221,600	6,985	228,585
New Mexico					
Cities	1	0	47,400	0	47,400
New York					
Cities	1	0	40,378,975	0	40,378,975
Tennessee					
Cities	1	0	665,171	0	665,171
Counties	1	0	106,793	0	106,793
Virginia					
Cities	9	0	2,623,933	0	2,623,933
Total					
Cities	254	14	$61,765,312	$287,280	$62,052,592
Counties	7	5	$ 2,951,913	$187,314	$ 3,139,227
Cities & Counties	261	19	$64,717,225	$474,594	$65,191,819

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

Table 16—1966
Gross County and City Tobacco Taxes
For Fiscal Year 1966

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	100	7	$ 2,006,986	$ 43,013	$ 2,049,999
Counties	9	4	4,510,828	54,207	4,565,035
California					
Cities	20	0	11,663,428	0	11,663,428
Colorado					
Cities	53	2	1,982,768	12,751	1,995,519
Florida					
Cities	*	1	*	17,274	17,274
Maryland					
Cities	0	1	0	218,524	218,524
Counties	0	2	0	121,483	121,483
Missouri					
Cities	83	0	7,638,726	0	7,638,726
New Jersey					
Cities	1	1	229,271	6,772	236,043
New Mexico					
Cities	1	0	49,800	0	49,800
New York					
Cities	1	0	32,704,480	0	32,704,480
Tennessee					
Cities	1	0	702,855	0	702,855
Counties	1	0	98,465	0	98,465
Virginia					
Cities	9	1	2,674,963	4,888	2,679,851
Total					
Cities	269	13	$59,653,277	$303,222	$59,956,499
Counties	10	6	$ 4,609,293	$175,690	$ 4,784,983
Cities & Counties	279	19	$64,262,570	$478,912	$64,741,482

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

Table 16—1967
Gross County and City Tobacco Taxes
For Fiscal Year 1967

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	100	7	$ 2,122,771	$ 30,987	$ 2,153,758
Counties	9	5	4,495,057	89,942	4,584,999
California					
Cities	39	0	19,355,528	0	19,355,528
Colorado					
Cities	65	2	2,441,408	12,181	2,453,589
Florida					
Cities	*	1	*	16,368	16,368
Maryland					
Cities	0	1	0	163,131	163,131
Counties	0	1	0	16,397	16,397
Missouri					
Cities	86	0	7,824,062	0	7,824,062
New Jersey					
Cities	1	1	208,820	7,260	216,080
New Mexico					
Cities	1	0	52,500	0	52,500
New York					
Cities	1	0	33,419,729	0	33,419,729
Tennessee					
Cities	1	0	720,895	0	720,895
Counties	1	0	106,524	0	106,524
Virginia					
Cities	9	1	2,706,784	4,227	2,711,011
Total					
Cities	303	13	$68,852,497	$234,154	$69,086,651
Counties	10	6	$ 4,601,581	$106,339	$ 4,707,920
Cities & Counties	313	19	$73,454,078	$340,493	$73,794,571

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

Table 16—1968
Gross County and City Tobacco Taxes
For Fiscal Year 1968

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	100	5	$ 2,211,249	$ 51,489	$ 2,262,738
Counties	9	5	4,032,767	75,019	4,107,786
California**					
Cities	39	0	6,032,406	0	6,032,406
Colorado					
Cities	64	2	2,536,151	12,569	2,548,720
Florida					
Cities	*	1	*	15,128	15,128
Maryland					
Cities	0	1	0	151,720	151,720
Counties	0	1	0	14,678	14,678
Missouri					
Cities	92	0	8,367,744	0	8,367,744
New Jersey					
Cities	1	1	203,036	6,889	209,925
New Mexico					
Cities	1	0	51,600	0	51,600
New York					
Cities	1	0	34,593,777	0	34,593,777
Tennessee					
Cities	1	0	689,260	0	689,260
Counties	1	0	113,333	0	113,333
Virginia					
Cities	9	1	2,865,028	3,745	2,868,773
Total					
Cities	308	11	$57,550,251	$241,540	$57,791,791
Counties	10	6	$ 4,146,100	$ 89,697	$ 4,235,797
Cities & Counties	318	17	$61,696,351	$331,237	$62,027,588

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

**Figures cover 3 month period, July-September 1967. City taxes discontinued as of October 1, 1967.

Table 16—1969
Gross County and City Tobacco Taxes
For Fiscal Year 1969

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	99	9	$ 2,157,422	$ 23,116	$ 2,180,538
Counties	9	5	3,883,747	90,899	3,974,646
Colorado					
Cities	63	4	2,537,875	7,202	2,545,077
Florida					
Cities	*	1	*	15,534	15,534
Maryland					
Cities	0	1	0	112,679	112,679
Missouri					
Cities	75	0	8,714,466	0	8,714,466
Counties	1	0	3,892,395	0	3,892,395
New Jersey					
Cities	1	1	226,905	7,699	234,604
New Mexico					
Cities	1	0	44,400	0	44,400
New York					
Cities	1	0	33,419,855	0	33,419,855
Tennessee					
Cities	1	0	680,086	0	680,086
Counties	1	0	108,327	0	108,327
Virginia					
Cities	10	1	2,938,858	4,046	2,942,904
Total					
Cities	251	17	$50,719,867	$170,276	$50,890,143
Counties	11	5	$ 7,884,469	$ 90,899	$ 7,975,368
Cities & Counties	262	22	$58,604,336	$261,175	$58,865,511

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

Table 16—1970
Gross County and City Tobacco Taxes
For Fiscal Year 1970

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	102	9	$ 2,269,810	$ 44,646	$ 2,314,456
Counties	9	5	3,879,972	81,343	3,961,315
Arizona					
Cities	1	0	3,428,815	0	3,428,815
Colorado					
Cities	69	2	2,809,600	6,598	2,816,198
Florida					
Cities	* 1	1	*	12,730	12,730
Missouri					
Cities	75	0	8,347,177	0	8,347,177
Counties	2	0	5,678,981	0	5,678,981
New Jersey					
Cities	1	1	256,879	7,613	264,492
New Mexico					
Cities	1	0	47,730	0	47,730
New York					
Cities	1	0	33,289,595	0	33,289,595
Tennessee					
Cities	1	0	682,296	0	682,296
Counties	1	0	67,345	0	67,345
Virginia					
Cities	12	1	5,450,783	4,047	5,454,830
Total					
Cities	263	14	$56,582,685	$ 75,634	$56,658,319
Counties	12	5	$ 9,626,298	$ 81,343	$ 9,707,641
Cities & Counties	275	19	$66,208,983	$156,977	$66,365,960

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

Table 16—1971
Gross County and City Tobacco Taxes
For Fiscal Year 1971

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	102	7	$ 2,462,411	$ 31,273	$ 2,493,684
Counties	9	5	3,944,810	83,107	4,027,917
Arizona					
Cities	1	0	3,200,748	0	3,200,748
Colorado					
Cities	70	3	3,117,755	4,351	3,122,106
Florida					
Cities	*	1	*	14,442	14,442
Missouri					
Cities	76	0	8,880,559	0	8,880,559
Counties	2	0	6,018,315	0	6,018,315
New Jersey					
Cities	1	1	256,535	8,783	265,318
New Mexico					
Cities	1	0	52,800	0	52,800
New York					
Cities	1	0	34,302,924	0	34,302,924
Tennessee					
Cities	1	0	750,236	0	750,236
Counties	1	0	46,375	0	46,375
Virginia					
Cities	19	1	8,531,864	3,809	8,535,673
Counties	2	0	2,795,822	0	2,795,822
Total					
Cities	272	13	$61,555,832	$ 62,658	$61,618,490
Counties	14	5	$12,805,322	$ 83,107	$12,888,429
Cities & Counties	286	18	$74,361,154	$145,765	$74,506,919

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

Table 16—1972
Gross County and City Tobacco Taxes
For Fiscal Year 1972

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	169	10	$ 2,999,425	$ 42,570	$ 3,041,995
Counties	10	5	4,163,913	93,823	4,257,736
Arizona					
Cities	1	0	3,532,151	0	3,532,151
Colorado					
Cities	70	4	3,328,729	19,214	3,347,943
Illinois					
Cities	1	0	13,656,952*	0	13,656,952*
Missouri					
Cities	99	1	9,569,083	6,119	9,575,202
Counties	2	0	6,667,429	0	6,667,429
New Jersey					
Cities	1	1	298,945	8,042	306,987
New Mexico					
Cities	1	0	57,300	0	57,300
New York					
Cities	1	0	52,811,563	0	52,811,563
Tennessee					
Cities	1	0	752,480	0	752,480
Counties	1	0	46,772	0	46,772
Virginia					
Cities	19	1	8,843,568	4,490	8,848,058
Counties	2	0	3,125,678	0	3,125,678
Total					
Cities	363	17	$ 95,850,196	$ 80,435	$ 95,930,631
Counties	15	5	$ 14,003,792	$ 93,823	$ 14,097,615
Cities & Counties	378	22	$109,853,988	$174,258	$110,028,246

*Figures cover collections for only eight months

Table 16—1973
Gross County and City Tobacco Taxes For Fiscal Year 1973

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	163	14	$ 3,182,464	$ 72,188	$ 3,254,652
Counties	10	5	4,328,448	107,927	4,436,375
Arizona					
Cities	1	0	3,614,727	0	3,614,727
Colorado					
Cities	69	4	3,527,120	12,467	3,539,587
Illinois					
Cities	1	0	18,171,118	0	18,171,118
Missouri					
Cities	98	0	9,778,302	0	9,778,302
Counties	2	0	7,798,802	0	7,798,802
New Jersey					
Cities	1	1	259,160	5,669	264,829
New Mexico					
Cities	1	0	58,200	0	58,200
New York					
Cities	1	0	52,656,610	0	52,656,610
Tennessee					
Cities	1	0	817,829	0	817,829
Counties	1	0	47,380	0	47,380
Virginia					
Cities	19	1	8,883,879	4,991	8,888,870
Counties	2	0	3,256,582	0	3,256,582
Total					
Cities	355	20	$100,949,409	$ 95,315	$101,044,724
Counties	15	5	$ 15,431,212	$107,927	$ 15,539,139
Cities & Counties	370	25	$116,380,621	$203,242	$116,583,863

Table 16—1974
Gross County and City Tobacco Taxes For Fiscal Year 1974

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	163	15	$ 3,357,613	$ 57,357	$ 3,414,970
Counties	10	5	4,532,760	80,440	4,613,200
Illinois					
Cities	1	0	18,688,001	0	18,688,001
Missouri					
Cities	98	0	10,054,189	0	10,054,189
Counties	2	0	8,196,409	0	8,196,409
New Jersey					
Cities	1	1	267,730	8,730	276,460
New Mexico					
Cities	1	0	61,500	0	61,500
New York					
Cities	1	0	51,429,694	0	51,429,694
Tennessee					
Cities	1	0	819,769	0	819,769
Counties	1	0	50,226	0	50,226
Virginia					
Cities	19	1	9,428,594	4,991	9,433,585
Counties	2	0	3,273,545	0	3,273,545
Total					
Cities	285	17	$ 94,107,090	$ 71,078	$ 94,178,168
Counties	15	5	$ 16,052,940	$ 80,440	$ 16,133,380
Cities & Counties	300	22	$110,160,030	$151,518	$110,311,548

Table 16—1975
Gross County and City Tobacco Taxes
For Fiscal Year 1975

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	226	23	$ 3,821,723	$ 63,386	$ 3,885,109
Counties	11	5	4,746,392	89,500	4,835,892
Illinois					
Cities	2	0	18,331,618	0	18,331,618
Missouri					
Cities	99	0	10,172,336	0	10,172,336
Counties	2	0	8,538,730	0	8,538,730
New Jersey					
Cities	1	1	247,323	9,921	257,244
New York					
Cities	1	0	45,410,075	0	45,410,075
Tennessee					
Cities	1	0	863,316	0	863,316
Counties	1	0	49,146	0	49,146
Virginia					
Cities	19	1	9,636,878	4,869	9,641,747
Counties	2	0	3,367,337	0	3,367,337
Total					
Cities	349	25	$ 88,483,269	$ 78,176	$ 88,561,445
Counties	16	5	$ 16,701,605	$ 89,500	$ 16,791,105
Cities & Counties	365	30	$105,184,874	$167,676	$105,352,550

Table 16—1976
Gross County and City Tobacco Taxes
For Fiscal Year 1976

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	225	17	$ 4,277,609	$ 65,336	$ 4,342,945
Counties	12	5	5,418,647	71,673	5,490,320
Illinois					
Cities	2	0	18,138,817	0	18,138,817
Missouri					
Cities	99	0	10,977,797	0	10,977,797
Counties	2	0	8,910,277	0	8,910,277
New Jersey					
Cities	1	1	216,714	9,736	226,450
New York					
Cities	1	0	51,002,106	0	51,002,106
Tennessee					
Cities	1	0	915,900	0	915,900
Counties	1	0	56,526	0	56,526
Virginia					
Cities	19	1	10,208,964	4,556	10,213,520
Counties	2	0	3,522,238	0	3,522,238
Total					
Cities	348	19	$ 95,737,907	$ 79,628	$ 95,817,535
Counties	17	5	$ 17,907,688	$ 71,673	$ 17,979,361
Cities & Counties	365	24	$113,645,595	$151,301	$113,796,896

Table 16—1977
Gross County and City Tobacco Taxes
For Fiscal Year 1977

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	223	16	$ 4,466,467	$ 71,863	$ 4,538,330
Counties	12	5	5,586,402	53,385	5,639,787
Illinois					
Cities	2	0	17,535,122	0	17,535,122
Missouri					
Cities	100	0	11,193,937	0	11,193,937
Counties	2	0	8,826,666	0	8,826,666
New Jersey					
Cities	1	1	213,966	8,755	222,721
New York					
Cities	1	0	61,271,001	0	61,271,001
Tennessee					
Cities	1	0	887,700	0	887,700
Counties	1	0	55,912	0	55,912
Virginia					
Cities	19	1	10,607,004	3,845	10,610,849
Counties	2	0	3,638,744	0	3,638,744
Total					
Cities	347	18	$106,175,197	$ 84,463	$106,259,660
Counties	17	5	$ 18,107,724	$ 53,385	$ 18,161,109
Cities & Counties	364	23	$124,282,921	$137,848	$124,420,769

Table 16—1978
Gross County and City Tobacco Taxes
For Fiscal Year 1978

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	221	18	$ 4,801,124	$ 75,199	$ 4,876,323
Counties	12	5	5,732,900	61,125	5,794,025
Illinois					
Cities	2	0	17,544,272	0	17,544,272
Missousi					
Cities	103	0	11,514,111	0	11,514,111
Counties	2	0	8,921,184	0	8,921,184
New Jersey					
Cities	1	1	216,274	7,905	224,179
New York					
Cities	1	0	61,365,216	0	61,365,216
Tennessee					
Cities	1	0	895,510	0	895,510
Counties	1	0	67,296	0	67,296
Virginia					
Cities	19	1	11,070,651	3,370	11,074,021
Counties	2	0	3,576,882	0	3,576,882
Total					
Cities	348	20	$107,407,158	$ 86,474	$107,493,632
Counties	17	5	$ 18,298,262	$ 61,125	$ 18,359,387
Cities & Counties	365	25	$125,705,420	$147,599	$125,853,019

Table 16—1979
Gross County and City Tobacco Taxes
For Fiscal Year 1979

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	221	21	$ 4,905,487	$ 71,186	$ 4,976,673
Counties	12	5	5,819,414	55,605	5,875,019
Illinois					
Cities	2	0	17,470,133	0	17,470,133
Missouri					
Cities	103	0	11,553,473	0	11,553,473
Counties	2	0	8,768,921	0	8,768,921
New Jersey					
Cities	1	1	230,705	8,926	239,631
New York					
Cities	1	0	63,115,736	0	63,115,736
Tennessee					
Cities	1	0	915,611	0	915,611
Counties	1	0	79,274	0	79,274
Virginia					
Cities	19	1	11,346,998	4,770	11,351,768
Counties	2	0	3,545,993	0	3,545,993
Total					
Cities	348	23	$109,538,143	$ 84,882	$109,623,025
Counties	17	5	$ 18,213,602	$ 55,605	$ 18,269,207
Cities & Counties	365	28	$127,751,745	$140,487	$127,892,232

Table 16—1980
Gross County and City Tobacco Taxes
For Fiscal Year 1980

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	221	18	$ 5,155,284	$ 69,237	$ 5,224,521
Counties	14	6	6,447,679	68,524	6,516,203
Illinois					
Cities	2	0	17,068,661	0	17,068,661
Counties	1*	0	2,728,462	0	2,728,462
Missousi					
Cities	104	0	12,304,520	0	12,304,520
Counties	2	0	9,073,045	0	9,073,045
New Jersey					
Cities	1	1	272,518	10,865	283,383
New York					
Cities	1	0	63,072,676	0	63,072,676
Tennessee					
Cities	1	0	876,136	0	876,136
Counties	1	0	90,900	0	90,900
Virginia					
Cities	19	1	11,525,806	3,115	11,528,921
Counties	2	0	3,666,976	0	3,666,976
Total					
Cities	349	20	$110,275,601	$ 83,217	$110,358,818
Counties	20	6	$ 22,007,062	$ 68,524	$ 22,075,586
Cities & Counties	369	26	$132,282,663	$151,741	$132,434,404

*Tax effective June 1, 1980.

Table 16—1981
Gross County and City Tobacco Taxes For Fiscal Year 1981

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	221	16	$ 5,401,801	$105,820	$ 5,507,621
Counties	14	5	5,942,529	58,422	6,000,951
Illinois					
Cities	2	0	16,569,094	0	16,569,094
Counties	1	0	33,425,468	0	33,425,468
Missouri					
Cities	104	0	12,323,200	0	12,323,200
Counties	2	0	8,928,564	0	8,928,564
New Jersey					
Cities	1	1	275,759	12,028	287,787
New York					
Cities	1	0	63,825,680	0	63,825,680
Tennessee					
Cities	1	0	861,420	0	861,420
Counties	1	0	91,460	0	91,460
Virginia					
Cities	19	1	12,466,538	3,384	12,469,922
Counties	2	0	3,813,741	0	3,813,741
Total					
Cities	349	18	$111,723,492	$121,232	$111,844,724
Counties	20	5	$ 52,201,762	$ 58,422	$ 52,260,184
Total Cities & Counties	369	23	$163,925,254	$179,654	$164,104,908

Table 16—1982
Gross County and City Tobacco Taxes
For Fiscal Year 1982

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	221	20	$ 5,777,110	$ 89,987	$ 5,867,097
Counties	14	5	6,340,805	71,851	6,412,656
Illinois					
Cities	3	0	28,004,023	0	28,004,023
Counties	1	0	32,105,507	0	32,105,507
Missouri					
Cities	104	0	13,017,184	0	13,017,184
Counties	2	0	9,021,144	0	9,021,144
New York					
Cities	1	0	63,748,000	0	63,748,000
Tennessee					
Cities	1	0	930,300	0	930,300
Counties	1	0	102,449	0	102,449
Virginia					
Cities	19	1	14,807,428	3,059	14,810,487
Counties	2	0	3,765,501	0	3,765,501
Total					
Cities	349	21	$126,284,045	$ 93,046	$126,377,091
Counties	20	5	$ 51,335,406	$ 71,851	$ 51,407,257
Total					
Cities & Counties	369	26	$177,619,451	$164,897	$177,784,348

Table 16—1983
Gross County and City Tobacco Taxes For Fiscal Year 1983

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	221	28	$ 5,866,543	$115,166	$ 5,981,709
Counties	14	5	6,007,431	50,260	6,057,691
Illinois					
Cities	3	0	28,589,906	0	28,589,906
Counties	1	0	30,642,600	0	30,642,600
Missouri					
Cities	104	0	12,680,852	0	12,680,852
Counties	2	0	8,583,526	0	8,583,526
New York					
Cities	1	0	62,066,560	0	62,066,560
Tennessee					
Cities	1	0	976,177	0	976,172
Counties	1	0	113,579	0	113,846
Virginia					
Cities	20	1	15,234,972	3,615	15,238,587
Counties	2	0	3,651,350	0	3,651,350
Total					
Cities	350	29	$125,415,010	$118,781	$125,533,791
Counties	20	5	$ 51,335,406	$ 50,260	$ 49,049,013
Total Cities & Counties	370	32	$174,413,763	$169,041	$174,582,804

Table 16—1984
Gross County and City Tobacco Taxes
For Fiscal Year 1984

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	222	26	$ 7,109,660	$ 82,030	$ 7,191,690
Counties	14	5	6,194,639	57,078	6,251,717
Illinois					
Cities	3	0	33,500,142	0	33,500,142
Counties	1	0	29,417,000	0	29,417,000
Missouri					
Cities	118	0	13,481,741	0	13,481,741
Counties	2	0	8,578,709	0	8,578,709
New York					
Cities	1	0	60,873,600	0	60,873,600
Tennessee					
Cities	1	0	872,242	0	872,242
Counties	1	0	121,579	0	121,579
Virginia					
Cities	20	1	15,933,636	2,594	15,936,230
Counties	2	0	3,599,601	0	3,599,601
Total					
Cities	365	27	$131,771,021	$ 84,624	$131,855,645
Counties	20	5	$ 47,911,528	$ 57,078	$ 47,968,606
Total					
Cities & Counties	385	32	$179,682,549	$141,702	$179,824,251

Table 16—1985
Gross County and City Tobacco Taxes For Fiscal Year 1985

	Number of places taxing:		Gross taxes on:		
	Cigarettes	Other tobacco products	Cigarettes	Other tobacco products	Total
Alabama					
Cities	227	29	$ 7,772,809	$155,535	$ 7,928,344
Counties	15	6	6,334,412	68,055	6,402,467
Illinois					
Cities	3	0	40,140,150	0	40,140,150
Counties	1	0	37,343,160	0	37,343,160
Missouri					
Cities	118	0	13,863,368	0	13,863,368
Counties	2	0	8,923,108	0	8,923,108
New York					
Cities	1	0	60,304,800	0	60,304,800
Tennessee					
Cities	1	0	892,508	0	892,508
Counties	1	0	117,117	0	117,117
Virginia					
Cities	19	1	16,666,791	2,743	16,669,534
Counties	2	0	3,579,922	0	3,579,922
Total					
Cities	369	30	$139,640,426	$158,278	$139,798,704
Counties	21	6	$ 56,297,719	$ 68,055	$ 56,365,774
Total					
Cities & Counties	390	36	$195,938,145	$226,333	$196,164,478

Table 17
History of Federal Tax Rates on Cigarettes: 1864-1985

Effective date	Rate per pack of 20 cigarettes	Explanation of legal provisions for years in which differential rates were applicable	Number of months in effect
June 30, 1864	0.8¢	Valued at not over $6 per 100 packs of 25 each	9
	2.4	Valued at over $6 per 100 packs of 25 each	9
April 1, 1865	2.4	Valued at not over $5 per 100 packs of 25 each	16
	4.0	Valued at over $5 per 100 packs of 25 each	16
Aug. 1, 1866	4.0	Valued at not over $8 per 1,000	7
	8.0	Valued at over $8 and not over $12 per 1,000	7
	8.0 + 20%	Valued at over $12 per 1,000 of value	7
Mar. 2, 1867	10.0	No differential rates	17
July 20, 1868	3.0	No differential rates	79
Mar. 3, 1875	3.5	No differential rates	98
Mar. 3, 1883	1.0	No differential rates	171
Aug. 15, 1897	2.0	No differential rates	10
June 14, 1898	3.0	No differential rates	49
July 1, 1901	1.08	Valued at not over $2 per 1,000	96
	2.16	Valued at more than $2 per 1,000	96
July 1, 1910	2.5	No differential rates	87
Oct. 4, 1917	4.1	No differential rates	17
Feb. 25, 1919	6.0	No differential rates	256
July 1, 1940	6.5	No differential rates	28
Nov. 1, 1942	7.0	No differential rates	108
Nov. 1, 1951	8.0	No differential rates	374
Jan. 1, 1983	16.0	No differential rates	current

Note: This table deals with taxes on small cigarettes only. Large cigarettes have historically represented a negligible part of total production. In order to effect comparability of the different basic laws, we have converted the legal rates into a rate based upon a standard package of 20 cigarettes.

Alabama
Historical Cigarette Tax Data for the State of Alabama Since 1950
First Cigarette Tax Enacted in 1927

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		7,002	6,302	233.4	77.9	NA	NA
1951	3		6,854	6,169	228.5	75.0	NA	NA
1952	3		7,341	6,607	244.7	81.1	NA	NA
1953	3		7,450	6,705	248.3	81.8	NA	NA
1954	3		7,120	6,408	237.3	78.3	NA	NA
1955	3		7,007	6,306	233.6	77.3	24.0	45.8
1956	4	7/1/55	9,916	9,102	247.9	81.1	24.7	48.58
1957	4		10,297	9,528	257.4	82.3	25.4	47.24
1958	4		10,721	9,898	268.0	84.4	26.0	46.15
1959	4		11,488	10,631	287.2	89.2	25.8	46.51
1960	6	10/1/59	15,848	14,666	282.6	87.2	28.4	49.30
1961	6		18,119	16,760	302.0	92.3	28.4	49.30
1962	6		18,361	16,984	306.0	92.7	27.6	50.7
1963	6		18,910	17,491	315.2	93.9	28.6	49.0
1964	6		19,168	17,730	319.5	95.4	29.8	47.0
1965	6		20,134	18,624	335.6	98.5	29.8	47.0
1966	7	10/1/65	22,694	21,006	333.8	96.4	31.5	47.6
1967	7		23,497	21,735	335.7	95.5	31.6	47.5
1968	10	10/1/67	29,328	27,169	312.8	88.4	35.6	50.6
1969	10		31,983	29,661	320.7	90.1	36.6	49.2
1970	12	9/30/69	36,739	34,011	317.0	89.8	39.6	50.5
1971	12		39,491	36,519	329.1	95.4	42.7	46.8
1972	12		42,198	39,034	351.7	101.1	42.3	47.3
1973	12		43,329	40,079	361.1	102.9	42.1	47.5
1974	12		45,943	42,498	382.9	108.2	43.1	46.4
1975	12		47,956	44,675	399.6	111.7	46.6	42.9
1976	12		50,409	46,629	420.1	116.2	50.4	39.7
1977	12		51,517	47,570	429.3	117.1	50.1	39.9
1978	12		54,461	50,376	453.8	123.0	55.1	36.3
1979	12		54,496	50,409	454.1	121.4	56.8	35.2
1980	12		55,701	51,603	464.2	123.2	60.6	33.0
1981	16	7/28/80	72,853	67,460	465.2	119.6	68.8	34.9
1982	16		74,642	68,429	466.5	119.1	73.1	32.8
1983	16		73,371	68,278	458.6	116.3	84.4	28.4
1984	16		72,144	67,297	450.9	113.0	90.8	35.2
1985	16.5	7/1/84	76,694	70,456	462.8	114.5	99.0	32.8

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Alaska
Historical Cigarette Tax Data for the State of Alaska Since 1959
Alaska Became a State on January 3, 1959
First Cigarette Tax Enacted in 1949*

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1959	5		1,095	1,084	21.9	102.8	NA	NA
1960	5		1,231	1,219	24.6	111.8	27.9	46.59
1961	5		1,513	1,498	30.3	132.7	29.3	44.4
1962	8	7/7/61	1,877	1,859	26.1	111.7	33.1	48.3
1963	8		2,105	2,084	26.3	106.9	33.6	47.6
1964	8		2,121	2,100	26.5	106.9	33.8	47.3
1965	8		2,083	2,062	26.0	104.2	32.9	48.6
1966	8		2,599	2,573	32.5	128.4	34.4	46.5
1967	8		2,451	2,427	30.6	112.5	35.7	44.8
1968	8		2,550	2,524	31.9	117.2	37.5	42.7
1969	8		2,656	2,629	33.2	121.2	37.6	42.6
1970	8		2,737	2,710	34.2	121.3	40.0	40.0
1971	8		2,996	2,966	37.5	123.0	41.8	38.3
1972	8		3,255	3,223	40.7	130.0	42.1	38.0
1973	8		3,274	3,243	40.9	125.8	42.0	38.1
1974	8		3,444	3,409	43.0	130.4	43.8	36.5
1975	8		4,056	4,030	50.7	150.4	44.9	35.6
1976	8		4,649	4,595	58.0	164.8	48.3	33.1
1977	8		4,868	4,818	60.8	159.3	51.5	31.1
1978	8		4,676	4,629	58.5	143.6	56.3	28.4
1979	8		4,451	4,407	55.6	138.1	57.1	28.0
1980	8		4,351	4,307	54.4	134.0	60.9	26.3
1981	8		4,607	4,561	57.6	144.0	63.5	25.2
1982	8		4,888	4,840	61.1	148.3	72.8	22.0
1983	8		5,148	5,096	64.3	146.9	86.0	18.6
1984	8		5,341	5,288	66.8	133.6	96.2	24.9
1985	8		5,395	5,341	67.4	128.9	102.7	23.4

*Data for period prior to Alaska statehood not available.

Arizona
Historical Cigarette Tax Data for the State of Arizona Since 1950
First Cigarette Tax Enacted in 1933

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	2		1,684	1,600	84.2	117.1	NA	NA
1951	2		1,708	1,623	85.4	114.2	NA	NA
1952	2		1,938	1,841	96.9	125.6	NA	NA
1953	2		2,013	1,912	100.6	122.7	NA	NA
1954	2		1,986	1,887	99.3	112.3	NA	NA
1955	2		2,087	1,982	104.3	112.0	22.2	45.0
1956	2		2,158	2,050	107.9	107.3	21.9	45.66
1957	2		2,345	2,228	117.2	114.8	22.5	44.44
1958	2		2,586	2,456	129.3	116.2	23.1	43.29
1959	2		2,853	2,710	142.6	120.8	23.5	42.55
1960	2		3,201	3,041	160.1	127.7	23.7	42.19
1961	2		3,421	3,250	171.0	129.8	23.7	42.2
1962	2		3,619	3,439	181.0	130.1	23.7	42.2
1963	2		3,771	3,583	188.6	125.0	23.9	41.8
1964	2		3,774	3,585	188.7	121.0	24.0	41.7
1965	2		4,099	3,894	194.7	123.2	24.2	41.3
1966	6.5	7/1/65	11,913	11,735	183.3	113.9	29.6	49.0
1967	6.5		12,315	12,131	189.5	117.1	29.2	49.7
1968	10	3/22/68	14,400	14,190	188.9	115.6	31.3	46.3
1969	10		18,923	18,638	189.2	113.8	36.1	49.9
1970	10		19,510	19,216	195.1	115.2	37.1	48.5
1971	10		19,640	19,350	196.4	109.6	38.5	46.7
1972	10		23,116	22,775	231.2	125.0	38.0	47.4
1973	10		24,963	24,595	249.6	128.3	38.7	46.5
1974	10		27,387	26,739	273.9	133.1	39.2	45.9
1975	13	7/1/74	34,513	33,660	262.3	121.8	47.7	44.0
1976	13		35,349	34,437	271.9	122.3	49.1	42.8
1977	13		35,911	34,992	276.2	121.7	48.7	43.1
1978	13		37,232	36,307	286.4	124.7	53.6	39.2
1979	13		38,136	37,193	293.4	124.6	58.6	35.8
1980	13		40,388	39,386	310.7	126.8	60.8	34.5
1981	13		40,211	39,246	309.3	113.8	63.3	33.2
1982	13		41,240	40,207	317.2	113.5	73.3	28.6
1983	13		41,323	40,293	317.9	111.1	80.5	26.1
1984	13		42,048	40,953	323.4	107.1	92.8	31.3
1985	15	7/1/84	49,915	48,683	332.8	107.1	98.8	31.4

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Arkansas
Historical Cigarette Tax Data for the State of Arkansas Since 1950
First Cigarette Tax Enacted in 1925

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	4		4,929	4,633	123.2	67.5	NA	NA
1951	6	3/9/51	5,703	5,363	123.5	64.9	NA	NA
1952	6		7,043	6,620	117.5	62.0	NA	NA
1953	6		7,301	6,863	121.7	66.6	NA	NA
1954	6		7,065	6,641	117.7	66.0	NA	NA
1955	6		6,861	6,499	114.3	65.2	25.7	54.5
1956	6		7,914	7,375	133.0	75.9	26.5	52.83
1957	6		7,788	7,298	131.4	74.4	26.6	52.63
1958	6		7,909	7,450	133.5	74.4	26.7	52.43
1959	6		8,733	8,269	147.9	83.4	26.7	52.43
1960	6		9,437	8,836	158.7	89.2	27.2	51.47
1961	6		10,029	9,428	168.3	94.1	27.0	51.9
1962	6		10,745	10,117	178.3	99.2	27.2	51.5
1963	6		11,314	10,635	188.6	103.4	27.0	51.9
1964	6		11,437	10,751	190.6	102.6	27.3	51.3
1965	8	3/5/65	12,786	12,018	194.0	100.3	27.2	51.5
1966	8		15,503	14,573	193.8	98.9	30.3	52.8
1967	8		16,086	15,120	201.1	102.9	30.4	52.6
1968	8		16,367	15,385	204.6	104.0	30.9	51.8
1969	12.25	4/21/69	17,577	16,740	204.4	102.9	30.9	51.8
1970	12.25		24,494	23,563	200.0	100.3	36.7	55.2
1971	17.75	3/22/71	27,439	26,396	200.5	104.1	38.8	53.5
1972	17.75		35,848	34,368	202.0	103.9	44.1	58.4
1973	17.75		37,918	36,477	213.6	108.0	45.1	57.1
1974	17.75		39,654	38,148	223.4	109.7	45.5	56.6
1975	17.75		42,028	40,431	236.8	114.8	48.6	53.0
1976	17.75		44,721	43,022	252.0	119.1	50.9	50.6
1977	17.75		45,878	44,135	258.5	122.6	52.6	49.0
1978	17.75		48,464	46,541	273.0	127.3	56.5	45.6
1979	17.75		49,073	47,208	276.5	126.5	58.4	44.1
1980	17.75		50,989	49,051	287.3	131.8	61.5	41.9
1981	17.75		52,216	50,232	294.2	128.7	64.7	39.8
1982	17.75		51,931	49,958	292.6	127.4	72.1	35.7
1983	21	3/18/83	54,617	52,541	293.2	128.0	82.0	31.4
1984	21		60,611	58,308	289.3	123.1	93.6	39.5
1985	21		62,734	60,153	299.1	125.8	98.5	37.6

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

California
Historical Cigarette Tax Data for the State of California Since 1955
First Cigarette Tax Enacted in 1959

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1955	—						19.6	40.80
1656	—						19.8	40.40
1957	—						20.9	38.28
1958	—						21.8	36.70
1959	—						21.9	36.53
1960	3	7/1/59	65,157	64,390	2,177.0	142.0	25.4	43.31
1961	3		67,720	66,370	2,257.3	142.4	25.2	43.6
1962	3		69,593	68,203	2,319.8	141.5	25.0	44.0
1963	3		72,274	70,829	2,409.1	142.0	25.3	43.5
1964	3		72.989	71,530	2,433.0	138.3	25.5	43.1
1965	3		75,946	74,426	2,531.5	140.0	25.3	43.5
1966	3		76,369	74,840	2,545.6	136.8	25.5	43.1
1967	3		77,056	75,513	2,568.5	135.8	26.0	42.3
1968	7	8/1/67						
	10	10/1/67	209,759	207,895	2,380.2	124.3	35.4	50.8
1969	10		239,124	237,089	2,391.2	123.9	36.6	49.2
1970	10		239.111	237,078	2,391.1	123.0	38.8	46.4
1971	10		241,878	239,820	2,418.8	121.0	39.7	45.3
1972	10		249,849	247,721	2,498.5	123.5	39.9	45.1
1973	10		254,630	252,463	2,546.3	124.4	39.9	45.1
1974	10		261,029	258,807	2,610.3	126.7	41.9	43.0
1975	10		265,698	263,436	2,657.0	127.1	45.0	40.0
1976	10		271,234	268,925	2,712.3	128.0	48.3	37.3
1977	10		272,021	269,706	2,720.2	126.4	49.0	36.7
1978	10		276,202	273,849	2,762.0	126.1	58.7	30.7
1979	10		271,823	269,506	2,718.2	121.9	60.1	30.0
1980	10		272,774	270,447	2,727.7	120.2	62.1	29.0
1981	10		280,626	278,234	2,806.3	118.6	66.4	27.1
1982	10		279,205	276,821	2,792.0	115.4	72.8	24.7
1983	10		273,943	271,608	2,739.4	110.8	84.9	21.2
1984	10		265,535	263,262	2,655.3	104.8	94.9	27.4
1985	10		265,403	263,133	2,654.0	102.8	98.0	26.5

Note: All figures are for fiscal year ending June 30th.

Colorado
Historical Cigarette Tax Data for the State of Colorado Since 1955
First Cigarette Tax Enacted in 1964

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1955	—						18.2	44.0
1956	—						19.4	41.24
1957	—						19.6	40.82
1958	—						20.8	38.46
1959	—						20.4	39.22
1960	—						21.5	37.21
1961	—						20.9	38.3
1962	—						21.2	37.7
1963	—						21.5	37.2
1964	—						21.2	37.7
1965	3	7/1/64						
	5	6/1/65	8,342	7,587	258.5	131.5	24.7	44.5
1966	5		12,128	11,400	242.6	123.2	27.1	48.0
1967	5		12,208	11,475	244.2	123.5	28.2	46.1
1968	5		12,478	11,729	249.6	126.4	28.1	46.3
1969	5		12,729	11,965	254.6	124.6	28.3	45.9
1970	5		13,101	12,315	262.0	124.8	29.4	44.2
1971	5		13,967	13,129	279.3	125.5	31.1	41.8
1972	5		15,328	14,408	306.6	134.3	31.2	41.7
1973	5		16,255	15,280	325.1	137.9	32.7	39.8
1974	10	7/1/73	32,364	31,069	323.6	132.8	38.1	47.2
1975	10		32,710	31,402	327.1	131.0	41.7	43.2
1976	10		33,914	32,558	340.1	134.2	44.8	40.2
1977	10		34,098	32,734	341.0	132.0	44.7	40.3
1978	15	7/1/77	50,757	48,726	338.4	129.2	57.4	40.1
1979	10	7/1/78	35,108	33,704	351.1	131.5	52.8	34.1
1980	10		36,311	34,859	363.1	131.0	54.6	33.0
1981	10		38,656	37,110	386.6	133.8	58.1	31.0
1982	10		38,705	37,157	387.1	130.5	61.4	29.3
1983	10		38,157	36,631	381.6	125.3	73.3	24.6
1984	15	11/1/83	49,528	47,546	381.1	119.7	83.4	37.2
1985	15		54,369	52,194	362.5	112.4	93.1	33.3

Note: All figures are for fiscal year ending June 30th.

Connecticut
Historical Cigarette Tax Data for the State of Connecticut Since 1950
First Cigarette Tax Enacted in 1935

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		8,008	7,648	266.9	133.4	NA	NA
1951	3		8,349	7,974	278.4	137.7	NA	NA
1952	3		8,760	8,366	291.9	146.3	NA	NA
1953	3		9,215	8,801	306.8	151.1	NA	NA
1954	3		9,145	8,734	303.9	144.3	NA	NA
1955	3		8,853	8,455	295.1	135.4	22.4	49.1
1956	4	2/1/56	10,852	10,133	312.1	141.9	22.5	48.89
1957	3	11/1/56	10,660	10,059	324.3	144.3	24.4	49.18
1958	3		10,047	9,595	334.9	145.7	24.2	45.45
1959	3		10,756	10,239	358.5	149.2	24.1	45.64
1960	3		11,505	10,942	383.5	153.7	24.3	45.27
1961	3		12,680	12,124	408.0	160.1	24.1	45.6
1962	5	7/1/61	19,723	19,114	398.1	152.3	26.6	48.9
1963	5		20,575	19,943	405.8	156.2	26.8	48.5
1964	6	7/1/63	22,989	22,369	382.6	143.5	27.8	50.4
1965	6		24,953	24,287	406.7	147.0	28.1	49.8
1966	8	7/1/65	32,786	32,049	409.3	144.5	30.1	53.2
1967	8		33,497	32,744	418.7	145.6	31.1	51.4
1968	8		33,504	32,751	418.8	143.2	31.3	51.1
1969	8		35,335	34,571	428.8	144.7	32.2	49.7
1970	16	7/1/69	57,913	57,264	360.1	120.0	42.2	56.9
1971	16		57,202	56,558	357.5	117.6	45.5	52.7
1972	21	8/23/71	69,983	69,281	341.5	110.8	51.3	56.5
1973	21		70,720	70,014	336.8	109.3	50.6	57.3
1974	21		72,582	71,782	345.6	112.4	52.5	55.2
1975	21		71,458	70,745	340.3	110.2	54.5	53.2
1976	21		73,701	72,964	351.0	113.4	57.6	50.4
1977	21		76,803	76,035	365.7	117.3	58.4	49.7
1978	21		76,700	75,419	365.2	117.5	61.7	47.0
1979	21		76,544	75,778	363.9	117.4	64.4	45.0
1980	21		77,161	76,390	367.4	118.0	67.0	43.3
1981	21		75,961	75,203	361.7	116.4	80.1	36.2
1982	21		75,483	74,730	359.4	114.7	85.6	33.9
1983	21		75,564	74,812	359.8	114.1	95.6	30.3
1984	26	8/1/83	90,454	89,552	352.4	112.5	113.5	37.0
1985	26		90,922	90,013	349.8	111.0	118.6	35.4

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Delaware
Historical Cigarette Tax Data for the State of Delaware Since 1950
First Cigarette Tax Enacted in 1949

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	2		1,057	978	52.8	166.0	NA	NA
1951	2		1,083	1,002	54.2	169.4	NA	NA
1952	2		1,099	1,016	54.9	167.4	NA	NA
1953	2		1,170	1,083	58.5	172.6	NA	NA
1954	3	10/1/53	1,488	1,408	54.6	155.6	NA	NA
1955	3		1,521	1,445	50.7	137.4	21.9	50.2
1956	3		1,632	1,550	54.4	139.8	22.5	48.89
1957	3		1,694	1,609	56.5	139.9	22.7	48.46
1958	3		1,788	1,699	59.6	141.9	23.7	46.41
1959	3		1,955	1,857	65.2	152.3	24.8	44.35
1960	3		2,107	2,002	70.2	159.9	24.5	44.90
1961	3		2,320	2,204	77.3	172.2	24.6	44.7
1962	5	11/1/61	3,427	3,308	80.5	175.8	27.2	47.8
1963	5		3,888	3,772	77.8	165.8	26.8	48.5
1964	5		4,067	3,936	81.3	170.9	27.1	48.0
1965	5		4,192	3,983	83.8	170.8	27.2	47.8
1966	7	8/1/65	5,552	5,355	81.5	161.3	31.0	48.4
1967	7		5,667	5,469	81.0	158.2	30.7	48.9
1968	7		6,034	5,823	86.2	164.8	32.0	46.9
1969	7		6,560	6,330	93.7	175.5	32.2	46.6
1970	11	7/1/69	9,328	9,006	83.7	155.0	39.0	48.7
1971	11		9,805	9,462	88.6	161.1	41.3	46.0
1972	14	8/1/71	11,983	11,711	87.2	156.3	44.7	49.2
1973	14		12,236	11,974	87.4	154.7	44.0	50.0
1974	14		12,206	11,945	87.2	151.3	44.2	49.8
1975	14		11,847	11,593	84.6	147.6	45.9	47.9
1976	14		12,409	12,143	88.6	153.0	50.1	43.9
1977	14		12,493	12,224	89.2	153.3	51.7	42.6
1978	14		12,672	12,401	90.5	155.5	58.7	37.5
1979	14		12,260	11,997	87.6	150.2	60.0	36.7
1980	14		12,261	11,999	87.6	150.5	62.7	35.1
1981	14		12,714	12,441	90.8	152.6	66.0	33.3
1982	14		12,904	12,628	92.2	154.1	74.1	29.7
1983	14		12,605	12,336	90.0	149.6	82.0	26.8
1984	14		12,278	12,015	87.6	144.0	91.1	32.9
1985	14		12,518	12,251	88.9	144.5	98.7	30.4

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

District of Columbia
Historical Cigarette Tax Data for the District of Columbia Since 1950
First Cigarette Tax Enacted in 1949

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	1		1,427	1,284	142.7	176.4	NA	NA
1951	1		1,414	1,273	141.4	178.3	NA	NA
1952	1		1,423	1,281	142.3	178.5	NA	NA
1953	1		1,393	1,254	137.6	172.2	NA	NA
1954	1		1,239	1,115	123.8	150.2	NA	NA
1955	2	7/1/54	2,465	2,219	114.5	139.1	20.8	48.1
1956	2		2,162	2,034	108.1	132.3	21.4	46.73
1957	2		2,190	2,059	109.5	141.7	21.5	46.51
1958	2		2,259	2,124	113.0	145.6	22.8	43.86
1959	2		2,660	2,499	133.0	173.2	22.7	44.05
1960	2		2,865	2,692	143.2	186.7	22.2	45.05
1961	2		3,279	3,081	163.9	215.1	23.3	42.9
1962	2		3,596	3,379	179.8	236.3	23.5	42.6
1963	2		3,863	3,630	193.1	246.4	23.4	42.7
1964	2		3,755	3,529	187.8	235.3	23.9	41.8
1965	2		3,984	3,743	199.2	246.5	24.1	41.5
1966	2		4,739	4,455	237.0	295.9	24.1	41.5
1967	3	11/1/66	5,327	5,004	201.8	249.8	26.6	41.4
1968	3		5,443	5,111	181.4	224.3	26.7	41.2
1969	3		5,150	4,841	171.7	212.2	27.2	40.4
1970	4	12/1/69	5,801	5,458	159.9	200.4	28.5	38.6
1971	4		6,416	6,016	160.4	213.0	32.6	36.8
1972	4		6,532	6,140	163.5	220.6	33.7	35.6
1973	6	12/1/72	8,022	7,532	156.6	209.4	34.5	34.8
1974	6		8,165	7,838	136.3	182.7	36.0	38.9
1975	6		7,640	7,334	127.6	176.5	39.4	35.5
1976	10	12/1/75	10,137	9,836	120.1	167.7	47.8	29.3
1977	13	7/1/76	12,669	12,419	96.0	136.7	51.9	40.5
1978	13		11,640	11,406	89.9	130.3	59.8	35.1
1979	13		11,201	10,976	86.6	128.5	59.3	35.4
1980	13		11,007	10,785	85.1	129.7	65.6	32.0
1981	13		10,873	10,654	84.1	131.9	69.0	30.4
1982	13		10,782	10,565	83.3	132.0	74.8	28.1
1983	13		10,260	10,192	78.6	124.5	86.3	24.3
1984	13		9,987	9,802	77.0	124.6	98.5	29.4
1985	13		9,874	9,619	75.5	122.1	100.4	28.9

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Florida
Historical Cigarette Tax Data for the State of Florida Since 1950
First Cigarette Tax Enacted in 1943

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	5		15,729	15,100	336.8	127.8	NA	NA
1951	5		17,347	16,653	346.9	124.2	NA	NA
1952	5		18,555	17,813	371.1	127.5	NA	NA
1953	5		19,685	18,897	393.7	128.7	NA	NA
1954	5		19,681	18,894	393.6	122.8	NA	NA
1955	5		21,081	20,238	421.6	124.8	23.9	54.4
1956	5		22,663	21,756	453.3	127.0	24.5	53.06
1957	5		25,648	24,622	513.0	130.2	24.6	52.85
1958	5		27,966	26,633	559.3	131.8	26.4	49.24
1959	5		30,666	29,133	613.3	134.2	26.3	49.43
1960	5		33,267	31,604	665.3	138.9	25.8	50.39
1961	5		35,277	33,514	705.6	141.1	25.7	50.6
1962	5		36,642	34,810	732.8	140.3	26.6	48.9
1963	5		37,527	35,650	750.5	137.5	26.3	49.4
1964	8	7/1/63	56,611	54,428	709.1	125.5	29.7	53.9
1965	8		59,843	57,536	748.0	131.1	29.7	53.9
1966	8		60,964	58,619	762.1	131.3	30.0	53.3
1967	8		63,113	60,696	788.9	132.8	30.2	53.0
1968	15	4/1/68	73,735	71,325	775.1	129.3	32.0	50.0
1969	15		111,822	109,348	745.5	121.2	41.3	55.7
1970	15		117,819	115,224	785.5	123.6	43.5	52.9
1971	15		126,319	123,557	842.1	123.0	43.8	52.5
1972	17	7/1/71	151,859	148,958	887.5	126.0	46.8	53.4
1973	17		163,632	160,499	962.5	132.6	47.4	52.7
1974	17		177,469	174,086	1,043.9	136.0	48.1	52.0
1975	17		181,452	177,988	1,067.4	131.9	51.7	48.4
1976	17		185,059	181,518	1,088.6	130.3	55.9	44.7
1977	17		190,607	187,039	1,121.2	133.1	55.9	44.7
1978	21	7/1/77	236,587	232,918	1,127.7	133.4	66.3	43.7
1979	21		244,444	239,561	1,164.0	135.4	66.5	43.6
1980	21		258,648	253,475	1,231.7	139.0	69.8	41.6
1981	21		271,618	266,186	1,293.4	132.8	72.8	39.8
1982	21		281,771	276,135	1,341.8	131.8	79.0	36.7
1983	21		278,995	273,415	1,328.5	127.6	90.5	32.0
1984	21		283,263	277,610	1,348.9	124.7	99.3	37.3
1985	21		291,172	285,364	1,387.0	124.2	104.2	35.5

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Georgia
Historical Cigarette Tax Data for the State of Georgia Since 1950
First Cigarette Tax Enacted in 1923

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	5		12,583	11,954	251.7	75.9	NA	NA
1951	5		13,067	12,414	261.3	76.7	NA	NA
1952	3	7/1/51	9,375	8,437	312.5	90.7	NA	NA
1953	3		9,660	8,694	322.0	92.1	NA	NA
1954	3		9,437	8,494	314.5	90.2	NA	NA
1955	3		10,097	9,249	323.3	92.0	23.0	47.8
1956	5	7/1/55	15,081	14,369	301.6	84.6	25.3	51.38
1957	5		16,327	15,570	326.5	86.8	25.9	50.19
1958	5		16,659	15,886	333.2	87.0	26.5	49.06
1959	5		17,635	16,923	352.7	91.3	26.7	48.69
1960	5		19,752	19,338	395.0	101.2	27.2	47.79
1961	5		21,219	20,771	424.4	107.5	26.7	48.7
1962	5		21,163	20,655	423.3	106.2	27.3	47.6
1963	5		22,196	21,530	443.9	108.3	26.9	48.3
1964	8	3/1/64	27,239	26,433	445.5	107.6	27.5	47.3
1965	8		35,539	34,473	444.2	103.5	30.9	51.8
1966	8		36,551	35,455	456.9	104.8	30.6	52.3
1967	8		38,052	36,910	475.7	106.7	31.5	50.8
1968	8		37,873	36,737	473.4	105.0	33.3	48.0
1969	8		39,683	38,492	496.0	108.6	34.2	46.8
1970	8		40,789	39,566	509.9	109.9	34.3	46.6
1971	12	4/1/71	49,778	48,315	532.3	115.7	35.8	44.7
1972	12		65,455	63,493	545.5	117.0	40.9	48.9
1973	12		67,861	65,825	565.5	119.8	42.4	47.2
1974	12		71,031	68,804	591.9	123.7	42.4	47.2
1975	12		72,018	69,862	600.1	122.9	44.5	44.9
1976	12		74,435	72,202	620.3	125.9	47.9	41.8
1977	12		75,841	73,566	635.6	127.9	49.5	40.4
1978	12		78,514	76,159	659.3	130.6	54.7	36.6
1979	12		79,159	76,785	665.8	131.0	56.6	35.3
1980	12		81,529	79,083	685.6	134.0	59.3	33.7
1981	12		85,550	82,983	719.8	131.7	62.6	31.9
1982	12		86,890	84,284	731.4	131.2	67.8	29.5
1983	12		86,121	83,537	725.1	128.6	78.9	25.3
1984	12		86,490	83,895	729.7	126.3	86.8	32.3
1985	12		90,153	87,448	758.7	128.8	90.7	30.9

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Hawaii
Historical Cigarette Tax Data for the State of Hawaii Since 1960
First Cigarette Tax Enacted in 1939*

Year	Rate** (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1960	3.9	1/1/60	1,725	1,725	44.2	71.3	NA	NA
1961	3.9		1,967	1,967	50.4	78.6	26.3	45.2
1962	3.9		2,053	2,053	52.6	80.1	27.0	44.1
1963	3.9		2,074	2,074	53.2	76.7	26.0	45.8
1964	3.9		2,060	2,060	52.8	76.1	26.7	45.7
1965	3.9		2,279	2,279	58.4	83.4	26.5	44.9
1966	8	7/1/65	3,252	3,252	40.7	57.2	31.3	51.1
1967	8		4,178	4,178	52.2	72.7	31.1	51.4
1968	8		4,475	4,475	55.9	75.7	32.8	48.8
1969	8		4,856	4,856	60.7	77.8	32.8	48.8
1970	8		5,219	5,219	65.2	82.1	36.7	43.6
1971	9		5,786	5,786	65.8	85.0	36.7	46.3
1972	10		5,871	5,871	64.4	81.6	36.7	46.3
1973	10		6,406	6,406	64.1	79.2	37.7	47.7
1974	10		7,430	7,430	74.3	89.3	40.7	44.2
1975	10		7,825	7,825	78.3	92.4	41.3	43.6
1976	10		8,603	8,603	86.0	99.4	46.6	38.6
1977	11		9,275	9,275	84.3	95.1	49.4	38.5
1978	12		9,875	9,875	83.4	93.2	56.7	35.3
1979	13.5		10,652	10,652	79.7	88.8	60.5	35.5
1980	14		11,447	11,447	81.8	89.4	63.5	34.7
1981	15		12,388	12,388	82.6	85.6	67.6	34.0
1982	17		12,586	12,586	76.2	77.7	75.5	33.1
1983	21		15,803	15,803	79.5	80.0	90.5	30.4
1984	23		17,853	17,853	78.2	75.7	103.9	37.5
1985	24		17,552	17,552	73.4	69.8	108.0	37.0

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.
*Data for period prior to Hawaii statehood not available.
**Tax is a percentage of wholesale price.

Idaho
Historical Cigarette Tax Data for the State of Idaho Since 1950
First Cigarette Tax Enacted in 1945

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		1,732	1,645	57.7	101.2	NA	NA
1951	3		1,751	1,663	58.4	98.6	NA	NA
1952	3		1,737	1,651	57.9	99.0	NA	NA
1953	3		1,795	1,706	59.8	104.2	NA	NA
1954	3		1,674	1,591	55.8	95.2	NA	NA
1955	4	5/4/55	1,757	1,670	55.5	94.4	22.2	49.5
1956	4		2,212	2,101	55.3	91.4	23.8	50.42
1957	4		2,315	2,199	57.9	93.5	24.6	48.78
1958	4		2,391	2,271	59.8	93.6	25.0	48.0
1959	4		2,565	2,437	64.1	99.4	25.9	46.33
1960	5	7/1/59	3,316	3,152	65.9	100.2	26.3	49.43
1961	5		3,431	3,260	68.6	102.3	26.3	49.4
1962	6	7/1/61	4,088	3,885	67.8	99.1	27.4	51.1
1963	7	5/19/63	4,133	3,927	67.7	97.0	28.0	50.0
1964	7		4,498	4,273	64.2	90.1	29.4	51.0
1965	7		4,612	4,382	65.9	95.2	29.1	51.5
1966	7		4,567	4,339	65.4	94.5	29.8	50.3
1967	7		4,772	4,533	68.2	98.3	30.1	49.8
1968	7		4,849	4,607	69.3	99.1	32.0	46.9
1969	7		4,949	4,702	70.7	100.6	31.9	47.0
1970	7		5,142	4,885	73.5	102.4	33.8	44.4
1971	7		5,446	5,173	77.8	108.5	33.6	44.6
1972	7		6,459	6,136	92.3	126.1	33.7	44.5
1973	9.1	7/1/72	8,492	8,074	92.1	121.8	36.3	47.1
1974	9.1		8,805	8,365	96.7	125.6	38.0	45.0
1975	9.1		8,967	8,519	98.5	123.3	40.3	42.4
1976	9.1		9,332	8,866	102.6	125.1	42.5	40.2
1977	9.1		9,453	8,980	103.9	125.0	45.6	37.5
1978	9.1		9,577	9,099	105.2	122.8	51.5	33.2
1979	9.1		9,388	8,919	103.2	117.5	55.4	30.9
1980	9.1		9,483	9,016	104.2	115.2	56.4	30.3
1981	9.1		9,802	9,331	107.7	114.1	59.2	28.9
1982	9.1		9,731	9,244	106.9	111.5	67.6	25.3
1983	9.1		9,777	9,289	107.4	111.3	76.5	22.4
1984	9.1		9,462	8,989	104.0	103.6	88.5	28.4
1985	9.1		9,320	8,855	102.4	100.7	97.6	25.7

Note: All figures are for fiscal year ending June 30th. The notation NA means not available

Illinois
Historical Cigarette Tax Data for the State of Illinois Since 1950
First Cigarette Tax Enacted in 1941

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		29,819	28,328	994.0	115.8	NA	NA
1951	3		29,411	27,941	980.4	112.5	NA	NA
1952	3		30,611	29,081	1,020.4	117.5	NA	NA
1953	3		32,773	31,134	1,092.4	123.7	NA	NA
1954	3		32,752	31,114	1,091.7	121.9	NA	NA
1955	3		32,212	30,602	1,073.7	117.9	22.2	49.5
1956	3		33,961	32,263	1,132.0	122.4	23.4	47.01
1957	3		35,575	33,801	1,183.1	126.3	23.6	46.61
1958	3		36,915	35,072	1,230.5	128.7	24.3	45.27
1959	3		39,122	37,166	1,304.1	132.6	24.5	44.90
1960	4	8/1/59						
	3	6/8/60	51,038	48,487	1,342.5	134.6	26.4	45.45
1961	4	5/1/61	44,270	42,057	1,396.2	138.1	25.9	42.5
1962	4		57,704	54,630	1,442.6	140.6	26.0	46.2
1963	4		59,041	56,097	1,476.0	145.5	25.4	47.2
1964	4		58,859	55,943	1,471.6	144.5	25.6	46.9
1965	4		61,214	58,174	1,526.3	145.5	26.2	45.8
1966	7	8/1/65	103,169	100,173	1,535.1	144.2	30.0	50.0
1967	7		106,403	103,377	1,520.1	141.8	30.1	49.8
1968	9	8/1/67	129,186	126,260	1,444.0	132.6	35.6	47.8
1969	9		128,981	126,850	1,433.1	130.4	35.2	48.3
1970	12	8/1/69	159,536	157,611	1,378.2	124.8	41.4	48.3
1971	12		167,207	165,266	1,399.3	125.6	41.4	48.3
1972	12		170,514	168,520	1,417.6	126.6	41.9	47.7
1973	12		167,279	165,311	1,399.1	124.4	41.0	48.8
1974	12		175,365	173,186	1,482.3	131.9	41.9	47.7
1975	12		174,745	172,769	1,467.5	131.8	45.2	44.3
1976	12		178,897	176,909	1,497.6	134.4	48.4	41.3
1977	12		180,478	178,508	1,504.5	134.0	49.4	40.5
1978	12		183,660	181,652	1,537.4	136.7	54.6	36.6
1979	12		182,296	180,304	1,520.7	135.3	56.8	35.2
1980	12		181,085	179,069	1,517.8	135.2	60.0	33.3
1981	12		181,081	179,124	1,518.5	133.0	63.1	31.7
1982	12		176,286	174,390	1,497.8	130.7	69.6	28.7
1983	12		175,103	173,231	1,463.9	127.9	80.8	24.8
1984	12		170,458	168,616	1,427.2	124.0	89.6	31.3
1985	12		167,493	165,704	1,404.7	121.6	96.7	29.0

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Indiana
Historical Cigarette Tax Data for the State of Indiana Since 1950
First Cigarette Tax Enacted in 1947

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		13,706	12,678	456.9	117.4	NA	NA
1951	3		13,872	12,832	462.4	117.1	NA	NA
1952	3		14,221	13,154	474.0	117.0	NA	NA
1953	3		14,710	13,607	490.3	119.6	NA	NA
1954	3		14,396	13,316	479.9	115.8	NA	NA
1955	3		14,203	13,138	473.4	111.7	22.8	48.2
1956	3		14,871	13,755	495.7	114.5	22.5	48.89
1957	3		15,444	14,286	514.8	115.3	22.9	48.03
1958	3		15,919	14,726	530.6	116.9	23.8	46.22
1959	3		16,768	15,510	558.9	121.6	24.1	45.64
1960	3		17,839	16,502	594.6	128.8	24.0	45.83
1961	3		18,484	17,099	616.1	131.7	24.2	45.5
1962	3		19,021	17,582	632.7	134.3	24.2	45.5
1963	4	6/1/63	20,471	18,993	652.9	138.5	24.4	45.1
1964	4		25,245	23,730	630.0	134.3	26.0	46.2
1965	6	5/1/65	28,937	27,369	653.0	135.3	26.0	46.2
1966	6		38,748	37,227	645.5	132.1	28.8	48.6
1967	6		39,790	38,199	663.0	134.8	29.1	48.1
1968	6		40,293	38,681	671.5	134.3	29.8	47.0
1969	6		40,353	38,737	672.4	132.9	29.7	47.1
1970	6		41,334	39,681	688.9	134.6	30.6	45.8
1971	6		43,543	41,801	725.7	139.3	32.2	43.5
1972	6		47,223	45,335	787.0	149.2	32.5	43.1
1973	6		49,554	47,572	825.6	156.0	32.9	42.6
1974	6		50,996	48,953	848.7	159.6	34.5	40.6
1975	6		51,934	49,851	865.6	162.4	36.7	38.2
1976	6		53,081	50,960	884.7	166.6	38.7	36.2
1977	6		55,024	52,825	917.1	173.0	40.6	34.5
1978	10.5	7/1/77	84,459	81,137	804.4	150.9	50.0	37.0
1979	10.5		84,004	80,648	800.0	148.9	52.5	35.2
1980	10.5		83,311	79,983	793.4	146.9	53.7	34.5
1981	10.5		85,609	82,189	815.3	148.5	58.3	31.7
1982	10.5		84,807	81,419	807.7	147.7	65.1	28.4
1983	10.5		82,149	78,869	782.4	143.0	75.7	24.4
1984	10.5		79,979	76,784	761.7	137.8	85.2	31.1
1985	10.5		78,908	75,757	751.5	135.3	88.8	29.8

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Iowa
Historical Cigarette Tax Data for the State of Iowa Since 1950
First Cigarette Tax Enacted in 1921

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	2		5,222	4,961	261.1	102.4	NA	NA
1951	2		5,299	5,034	264.9	101.1	NA	NA
1952	2		5,267	5,004	263.4	100.4	NA	NA
1953	2		5,344	5,077	267.2	101.3	NA	NA
1954	3	7/1/53	7,624	7,243	254.1	95.9	NA	NA
1955	3		7,381	7,012	246.0	92.8	22.8	48.2
1956	3		7,471	7,097	249.0	91.9	23.4	47.01
1957	3		7,675	7,291	255.8	94.1	24.7	44.53
1958	3		7,991	7,592	266.4	97.2	24.4	45.08
1959	3		8,876	8,432	295.9	108.3	24.8	44.35
1960	4	7/4/59	11,911	11,320	295.5	107.6	26.0	46.15
1961	4		12,296	11,681	307.4	111.3	25.4	47.2
1962	4		12,594	11,964	314.8	113.3	26.5	45.3
1963	4		12,759	12,121	319.0	114.9	26.4	45.5
1964	5	7/4/63	15,249	14,490	305.0	109.7	27.9	46.6
1965	5		15,989	15,190	319.8	116.0	28.1	46.3
1966	8	7/1/65	24,500	23,663	298.6	108.2	31.6	50.6
1967	8		24,980	24,106	312.3	113.7	32.0	50.0
1968	10	8/1/67	29,832	28,803	300.5	109.2	36.3	49.6
1969	10		29,929	28,882	299.3	107.9	36.0	50.0
1970	10		30,156	29,100	301.6	108.5	37.7	47.7
1971	13	3/13/71	33,339	32,234	306.9	108.4	38.5	46.8
1972	13		40,548	39,332	311.9	109.4	41.9	50.1
1973	13		41,441	40,198	318.8	110.6	41.9	50.1
1974	13		43,976	42,657	337.0	116.1	43.2	48.6
1975	13		44,852	43,507	344.0	120.5	45.4	46.3
1976	13		46,500	45,106	357.0	124.4	47.8	43.9
1977	13		46,895	45,590	360.2	125.5	49.4	42.5
1978	13		47,623	46,198	365.9	127.1	54.6	38.5
1979	13		46,818	45,417	359.8	124.2	56.4	37.2
1980	13		47,076	45,665	361.8	124.6	58.8	35.7
1981	13		50,394	48,885	387.2	132.9	61.4	34.2
1982	18	7/1/81	61,227	60,013	336.8	116.2	72.8	35.7
1983	18		60,490	59,283	335.7	115.6	84.0	31.0
1984	18		59,083	57,744	326.3	111.2	93.3	36.4
1985	18		58,018	57,989	321.9	109.4	99.5	34.2

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Kansas
Historical Cigarette Tax Data for the State of Kansas Since 1950
First Cigarette Tax Enacted in 1927

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		5,358	4,929	178.6	97.2	NA	NA
1951	3		5,410	4,978	180.3	94.6	NA	NA
1952	3		5,754	5,293	191.8	99.7	NA	NA
1953	3		5,980	5,501	199.3	102.8	NA	NA
1954	3		5,697	5,242	189.9	98.0	NA	NA
1955	3		5,686	5,321	189.5	95.8	22.1	49.8
1956	3		5,873	5,397	195.8	96.9	22.4	49.11
1957	4	4/1/57	6,573	6,107	202.4	95.9	22.8	48.25
1958	4		8,395	7,935	209.9	98.9	25.0	48.0
1959	4		8,939	8,478	223.4	104.3	24.7	48.58
1960	4		9,225	8,743	230.6	106.7	24.6	48.78
1961	4		9,592	9,124	239.8	110.1	24.8	48.4
1962	4		9,995	9,498	249.9	113.9	25.2	47.6
1963	4		10,282	9,762	257.0	115.8	25.8	46.5
1964	6	4/1/64	11,044	10,532	247.4	111.2	25.6	46.9
1965	8	5/1/65	15,062	14,503	239.8	107.8	28.1	49.8
1966	8		18,178	17,496	227.2	101.7	30.5	52.5
1967	8		18,227	17,544	227.8	101.2	31.0	51.6
1968	8		18,214	17,532	227.7	100.1	32.4	49.4
1969	8		18,820	18,115	235.3	102.6	32.6	49.1
1970	8		21,175	20,381	264.7	114.0	34.2	46.8
1971	11	7/1/70	25,020	24,089	231.1	102.8	38.9	48.8
1972	11		27,567	26,638	250.6	111.0	38.8	49.0
1973	11		28,610	27,681	260.1	115.2	39.3	48.3
1974	11		29,741	28,774	270.4	118.6	40.2	47.3
1975	11		30,821	29,900	280.2	123.4	42.7	44.5
1976	11		32,063	31,030	289.6	127.7	46.6	40.8
1977	11		32,492	31,431	295.4	127.9	48.1	39.5
1978	11		32,518	31,463	295.6	127.1	52.6	36.1
1979	11		32,656	31,595	296.9	126.4	54.8	34.7
1980	11		33,131	32,054	301.2	127.1	58.3	32.8
1981	11		34,323	33,209	312.0	132.0	59.8	31.8
1982	11		34,300	33,122	311.8	130.9	65.1	29.2
1983	11		33,792	32,697	307.2	127.6	77.0	24.7
1984	16	7/1/83	45,064	43,852	295.7	121.7	91.0	35.2
1985	16		45,328	44,152	283.3	115.7	97.5	32.8

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Kentucky
Historical Cigarette Tax Data for the State of Kentucky Since 1950
First Cigarette Tax Enacted in 1936

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	2		5,486	4,987	274.3	96.9	NA	NA
1951	2		5,678	5,110	283.9	97.1	NA	NA
1952	2		6,148	5,533	307.4	106.6	NA	NA
1953	2		6,446	5,801	311.8	108.5	NA	NA
1954	2		6,441	5,797	307.0	106.7	NA	NA
1955	3	7/1/54	8,184	7,698	270.2	93.1	22.3	49.3
1956	3		8,849	8,348	295.0	100.5	22.4	49.11
1957	3		9,159	8,640	305.3	105.1	22.7	48.46
1958	3		9,208	8,685	306.9	104.4	23.7	46.41
1959	3		10,313	9,729	343.8	114.9	23.6	46.61
1960	3		10,275	9,693	342.5	113.6	23.9	46.03
1961	2.5	7/1/60	9,234	8,711	369.3	121.2	23.8	44.1
1962	2.5		9,339	8,810	373.6	121.4	24.2	43.4
1963	2.5		9,734	9,183	389.3	126.3	24.1	43.6
1964	2.5		9,829	9,273	393.2	127.0	25.0	42.0
1965	2.5		10,166	9,590	406.6	128.7	24.5	42.9
1966	2.5		10,653	10,050	426.1	134.0	24.7	42.5
1967	2.5		11,088	10,460	443.5	139.3	25.0	42.0
1968	2.5		11,384	10,739	455.4	142.8	26.3	39.9
1969	2.5		11,777	11,110	471.1	146.3	27.0	38.9
1970	2.5		12,587	11,875	503.5	155.8	28.3	37.1
1971	3	7/1/70	15,938	15,036	527.0	163.5	30.1	36.5
1972	3		17,662	16,662	588.7	179.4	30.6	35.9
1973	3		19,983	18,852	666.1	201.9	30.6	35.9
1974	3		21,292	20,087	709.7	212.4	31.5	34.9
1975	3		22,457	21,185	748,6	223.0	33.3	33.0
1976	3		23,527	22,196	784.2	230.9	36.0	30.6
1977	3		23,588	22,253	786.3	229.4	36.9	29.8
1978	3		23,305	21,986	776.8	224.7	41.4	26.6
1979	3		22,550	21,274	751.7	214.9	43.4	25.3
1980	3		22,777	21,487	759.2	215.3	46.3	23.8
1981	3		23,029	21,726	767.6	209.7	49.4	22.3
1982	3		23,140	21,830	771.3	210.6	56.3	19.5
1983	3		22,127	20,146	737.6	201.1	66.4	16.6
1984	3		20,623	18,748	687.4	183.2	75.4	25.2
1985	3		20,623	18,748	687.4	182.4	79.3	24.0

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Louisiana
Historical Cigarette Tax Data for the State of Louisiana Since 1950
First Cigarette Tax Enacted in 1926

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	8		17,927	16,314	224.1	85.5	NA	NA
1951	8		17,926	16,313	224.0	83.4	NA	NA
1952	8		17,841	16,236	223.0	81.9	NA	NA
1953	8		19,586	17,818	244.8	88.1	NA	NA
1954	8		19,520	17,764	244.0	86.3	NA	NA
1955	8		19,781	18,003	246.9	86.3	28.8	55.6
1956	8		21,281	19,366	266.0	91.7	29.3	54.61
1957	8		23,180	21,096	289.7	95.6	28.9	55.36
1958	8		24,296	22,113	303.7	97.3	29.5	54.24
1959	8		25,643	23,338	320.5	101.4	30.0	53.33
1960	8		27,787	25,289	347.3	108.3	30.2	52.98
1961	8		28,639	26,065	358.0	109.5	30.3	52.8
1962	8		29,133	26,514	364.2	109.7	30.2	53.0
1963	8		30,366	27,637	379.6	114.0	30.1	53.2
1964	8		31,173	28,371	389.7	114.0	30.1	53.2
1965	8		32,590	29,661	407.4	117.5	30.3	52.8
1966	8		33,855	30,812	423.2	119.7	30.0	53.3
1967	8		34,592	31,485	432.4	120.0	31.5	50.8
1968	8		34,374	31,287	429.7	117.3	32.5	49.2
1969	8		34,534	31,520	431.7	115.9	33.3	48.0
1970	8		34,727	31,606	434.1	115.9	34.3	46.6
1971	11	8/1/70	47,468	43,259	436.6	119.8	39.3	48.3
1972	11		50,730	46,171	461.2	125.3	40.0	47.5
1973	11		51,868	48,649	471.5	126.7	39.9	47.6
1974	11		53,786	50,565	489.0	129.9	41.6	45.7
1975	11		55,323	52,024	502.9	133.6	44.3	42.9
1976	11		58,209	54,717	529.2	139.6	48.1	39.5
1977	11		59,158	55,609	537.8	140.0	48.9	38.9
1978	11		61,526	57,835	559.3	142.7	54.2	35.1
1979	11		61,133	57,465	555.8	140.1	57.1	33.3
1980	11		63,702	59,881	579.1	143.8	60.0	31.7
1981	11		66,589	62,594	605.4	144.0	62.6	30.4
1982	11		68,168	64,085	619.7	143.9	70.3	27.0
1983	11		64,133	60,359	583.0	133.7	80.7	23.5
1984	11		63,388	60,437	576.3	128.9	90.7	29.8
1985	16	7/1/84	89,978	79,205	562.4	125.0	103.0	31.1

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Maine
Historical Cigarette Tax Data for the State of Maine Since 1950
First Cigarette Tax Enacted in 1941

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	4		4,850	4,680	121.2	134.5	NA	NA
1951	4		4,672	4,508	116.8	128.6	NA	NA
1952	4		4,836	4,667	120.9	133.7	NA	NA
1953	4		4,957	4,784	123.9	138.0	NA	NA
1954	4		4,765	4,578	119.1	133.7	NA	NA
1955	4		4,798	4,607	120.0	133.3	23.0	52.2
1956	5	7/1/55	5,807	5,588	116.1	128.3	24.1	53.94
1957	5		5,967	5,759	119.3	128.0	24.8	52.42
1958	5		6,116	5,903	122.3	129.7	25.7	50.58
1959	5		6,412	6,188	128.2	135.5	25.7	50.58
1960	5		6,788	6,551	135.8	141.8	25.9	50.19
1961	5		7,107	6,859	142.1	145.9	26.4	49.2
1962	6	7/1/61	8,314	8,065	138.2	139.3	26.7	52.4
1963	6		8,293	8,043	138.2	138.4	26.7	52.4
1964	6		8,093	7,854	134.9	137.4	26.8	52.2
1965	6		8,256	8,011	137.6	139.1	27.2	51.5
1966	8	7/1/65	10,744	10,461	134.1	135.1	29.6	54.1
1967	8		10,696	10,429	133.7	136.0	30.3	52.8
1968	9	7/1/67						
	10	11/1/67	12,720	12,424	131.9	135.6	32.0	56.3
1969	12	6/1/69	13,453	13,150	132.0	135.2	33.4	53.9
1970	12		15,081	14,742	125.7	128.5	38.0	52.6
1971	12		15,898	15,541	132.5	133.2	38.8	51.5
1972	14	7/1/71	19,165	18,734	136.9	136.5	41.5	53.0
1973	14		19,885	19,438	142.0	138.0	41.0	53.7
1974	14		20,452	19,992	146.1	142.1	41.8	52.6
1975	16	7/1/74	23,565	22,975	147.3	140.7	46.7	51.4
1976	16		24,549	23,935	153.4	144.9	49.9	48.1
1977	16		24,919	24,296	155.7	145.6	50.9	47.2
1978	16		24,988	24,364	156.2	143.9	55.0	43.6
1979	16		24,172	23,568	151.1	138.5	54.5	44.0
1980	16		24,785	24,166	154.9	141.2	59.0	40.7
1981	16		25,000	24,376	156.2	138.9	62.9	38.2
1982	16		25,293	24,601	158.1	139.5	69.7	34.4
1983	16		24,601	23,988	153.4	135.4	80.8	29.7
1984	20	9/22/83	29,456	28,601	156.4	135.5	93.7	38.4
1985	20		29,800	29,158	149.0	127.9	98.1	36.7

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Maryland
Historical Cigarette Tax Data for the State of Maryland Since 1955
First Cigarette Tax Enacted in 1958

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1955							19.1	41.9
1956							20.3	39.41
1957							20.1	39.80
1958							21.2	37.74
1959	3	7/1/58	11,079	10,318	369.3	124.2	25.5	43.14
1960	3		11,492	10,917	383.1	125.6	25.0	44.0
1961	3		11,492	10,912	383.1	122.9	24.9	44.2
1962	6	7/1/61	22,960	21,812	382.7	120.0	27.7	50.5
1963	6		23,495	22,320	391.6	122.7	28.2	49.6
1964	6		24,112	22,906	401.9	122.2	28.5	49.1
1965	6		24,923	23,677	415.4	121.0	27.9	50.2
1966	6		25,567	24,289	426.1	121.0	28.2	49.6
1967	6		26,383	25,064	439.7	121.7	29.4	47.6
1968	6		26,885	25,541	448.1	121.7	30.9	45.3
1969	6		27,556	26,179	459.3	122.3	30.7	45.6
1970	6		27,906	26,511	465.1	123.5	32.6	42.9
1971	6		29,936	28,439	498.9	126.7	34.2	40.9
1972	6		31,975	30,376	532.9	133.2	34.3	40.8
1973	6		33,419	31,748	557.0	137.3	35.3	39.7
1974	6		35,351	33,584	589.2	144.8	35.8	39.1
1975	10	6/1/75	38,263	36,454	598.0	146.1	39.5	35.4
1976	10		56,168	54,342	561.7	137.1	46.1	39.1
1977	10		56,233	54,406	562.3	135.7	49.2	36.6
1978	10		55,490	53,687	554.9	134.1	52.1	34.5
1979	10		54,636	52,860	546.4	131.9	56.2	32.0
1980	10		54,574	52,800	545.7	131.5	58.1	31.0
1981	13	7/1/80	75,154	72,711	578.1	137.1	62.8	33.4
1982	13		72,788	70,413	559.8	131.3	65.4	32.1
1983	13		71,076	68,766	546.7	128.2	74.9	28.0
1984	13		68,942	66,701	530.3	122.5	84.2	34.4
1985	13		69,425	69,168	534.0	121.9	90.1	32.2

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Massachusetts
Historical Cigarette Tax Data for the State of Massachusetts Since 1950
First Cigarette Tax Enacted in 1939

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	5		25,930	25,930	518.6	109.2	NA	NA
1951	5		29,497	29,497	589.9	126.4	NA	NA
1952	5		27,607	27,607	552.1	121.4	NA	NA
1953	5		28,546	28,546	570.9	125.2	NA	NA
1954	5		28,011	28,011	560.2	118.9	NA	NA
1955	5		28,112	28,112	562.2	117.0	24.7	52.6
1956	5		28,944	28,944	578.9	121.2	25.4	51.18
1957	5		29,904	29,642	598.1	124.3	25.5	50.98
1958	5		30,847	30,301	616.9	126.6	26.7	48.69
1959	6	7/29/58	38,093	37,417	637.8	128.4	27.8	50.36
1960	6		39,992	39,271	666.5	131.1	27.7	50.54
1961	6		42,149	41,388	702.5	136.0	27.7	50.5
1962	6		43,395	42,607	723.2	138.2	28.0	50.0
1963	6		44,045	43,229	734.1	142.2	28.0	50.0
1964	6		43,412	42,616	723.5	138.7	28.4	49.3
1965	8	1/1/65	49,565	48,760	728.5	136.5	28.4	49.3
1966	10	3/3/66	59,904	59,123	703.7	131.6	31.0	51.6
1967	10		70,073	68,812	700.7	130.2	33.6	53.6
1968	10		69,399	67,713	694.0	128.0	35.1	51.3
1969	12	6/2/69	72,056	70,309	709.1	129.7	35.0	51.4
1970	12		81,570	79,757	679.8	124.3	39.6	50.5
1971	16	5/1/71	88,880	86,987	692.1	121.4	41.0	48.8
1972	16		108,629	106,820	678.9	117.9	46.0	52.2
1973	16		112,178	110,310	701.1	121.2	46.0	52.2
1974	16		115,663	113,737	722.9	124.3	46.3	51.8
1975	16		117,057	115,111	731.6	126.1	49.4	48.6
1976	21	7/1/75	143,083	141,268	681.3	116.9	57.4	50.5
1977	21		145,006	143,166	690.5	118.9	57.3	50.6
1978	21		146,357	144,500	696.9	120.5	61.8	46.9
1979	21		143,272	141,456	682.2	118.2	64.5	45.0
1980	21		146,022	144,173	695.3	120.5	68.2	42.5
1981	21		148,438	146,558	706.8	123.2	70.8	41.0
1982	21		148,323	146,443	706.3	122.3	78.1	37.1
1983	21		145,413	143,570	692.4	119.8	88.7	32.7
1984	26	7/11/83	173,429	171,646	668.7	116.0	101.4	41.4
1985	26		176,875	174,930	680.3	117.2	108.3	38.8

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Michigan
Historical Cigarette Tax Data for the State of Michigan Since 1950
First Cigarette Tax Enacted in 1947

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		22,598	22,598	753.3	120.3	NA	NA
1951	3		23,510	23,275	783.6	122.2	NA	NA
1952	3		24,352	24,110	811.7	125.1	NA	NA
1953	3		25,996	25,738	866.5	130.5	NA	NA
1954	3		26,192	25,936	873.1	127.6	NA	NA
1955	3		25,706	25,458	856.8	120.5	23.3	47.2
1956	3		26,966	26,696	898.9	122.4	22.5	48.89
1957	3		27,456	27,190	915.2	123.0	22.9	48.03
1958	5	8/1/57	43,149	42,731	898.7	119.2	25.9	50.19
1959	5		46,939	46,473	938.8	122.8	26.9	48.33
1960	6	2/1/60	52,488	51,967	973.7	125.6	26.5	49.06
1961	6		59,840	59,247	997.3	127.1	27.7	50.5
1962	5	7/1/61	51,813	51,297	1,020.0	128.2	27.1	48.0
1963	7	7/1/62	68,810	68,123	1,012.8	126.7	28.8	52.1
1964	7		70,987	70,283	1,014.1	125.0	29.3	51.2
1965	7		74,721	73,975	1,067.4	131.8	28.7	52.3
1966	7		77,364	76,598	1,105.2	134.5	29.2	51.4
1967	7		78,756	77,949	1,125.1	134.4	30.0	50.0
1968	7		80,621	79,816	1,151.7	134.2	32.0	46.9
1969	7		81,592	80,776	1,165.6	133.4	31.9	47.0
1970	11	4/1/70	85,396	84,542	1,127.4	128.6	33.7	44.5
1971	11		123,495	122,260	1,122.7	126.1	39.2	48.5
1972	11		130,016	128,715	1,182.0	131.4	40.0	47.5
1973	11		133,604	132,268	1,214.6	133.7	40.2	47.3
1974	11		138,116	136,735	1,255.6	138.8	41.1	46.2
1975	11		136,929	135,560	1,244.8	136.8	44.4	42.8
1976	11		139,015	137,625	1,263.8	138.0	47.9	39.7
1977	11		140,488	139,083	1,277.2	140.3	48.3	39.3
1978	11		142,424	140,999	1,294.8	141.8	54.0	35.2
1979	11		142,421	140,977	1,294.7	140.9	57.2	33.2
1980	11		142,473	141,049	1,295.1	140.7	60.3	31.5
1981	11		142,017	140,485	1,291.1	139.5	61.8	30.7
1982	21	5/1/82	147,003	145,533	1,263.7	137.3	68.0	27.9
1983	21		245,417	242,963	1,168.7	128.3	87.7	33.1
1984	21		245,818	243,360	1,170.6	128.2	97.0	38.1
1985	21		243,993	241,553	1,161.9	126.6	101.4	36.5

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Minnesota
Historical Cigarette Tax Data for the State of Minnesota Since 1950
First Cigarette Tax Enacted in 1947

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	4		11,708	11,123	292.7	100.4	NA	NA
1951	4		11,658	11,191	291.4	97.3	NA	NA
1952	4		12,074	11,591	301.8	100.3	NA	NA
1953	4		12,215	11,727	305.4	100.7	NA	NA
1954	4		11,852	11,378	296.3	96.9	NA	NA
1955	4		11,781	11,310	294.5	94.4	22.5	53.3
1956	4		12,223	11,751	306.0	96.2	22.6	53.10
1957	4		12,697	12,179	317.4	97.4	23.8	50.42
1958	4		13,396	12,825	334.5	100.9	25.0	48.0
1959	4		14,314	13,735	357.9	107.3	24.8	48.39
1960	5.5	8/1/59	20,028	19,455	360.0	106.6	26.7	50.56
1961	5.5		21,820	21,198	395.9	115.6	26.6	50.8
1962	7	7/1/61	25,481	24,282	363.4	104.7	28.7	52.3
1963	8	5/21/63	27,823	26,785	391.4	112.6	28.7	52.3
1964	8		29,422	28,154	366.5	104.7	30.1	53.2
1965	8		30,846	29,831	384.6	109.2	30.2	53.0
1966	8		31,561	30,347	393.7	110.7	30.3	52.8
1967	8		32,781	31,747	409.1	114.4	30.9	51.8
1968	8		32,606	31,579	407.2	113.7	32.7	48.9
1969	13	5/30/69	33,822	32,901	409.6	112.3	32.8	48.8
1970	13		50,169	49,097	385.9	104.3	39.1	53.7
1971	13		57,866	56,497	444.8	116.4	40.1	52.4
1972	18	10/31/71	61,452	57,930	375.6	96.8	45.2	57.5
1973	18		74,856	72,959	415.9	106.8	45.6	57.0
1974	18		77,610	75,784	431.1	110.6	47.0	55.3
1975	18		78,648	76,649	436.8	111.5	49.4	52.6
1976	18		82,524	80,214	458.3	116.7	52.1	49.9
1977	18		83,667	82,031	464.8	117.2	53.1	49.0
1978	18		85,172	82,957	472.6	118.9	57.9	44.9
1979	18		85,350	83,736	473.9	118.3	60.9	42.7
1980	18		86,084	84,629	477.8	117.7	63.0	41.3
1981	18		88,627	86,198	492.4	120.8	65.8	39.5
1982	18		87,997	86,286	488.9	119.4	71.7	36.3
1983	18		84,999	83,418	467.7	113.2	87.3	29.8
1984	18		83,118	81,688	461.8	110.8	99.2	34.3
1985	18		85,266	83,688	472.5	113.0	101.5	33.5

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Mississippi
Historical Cigarette Tax Data for the State of Mississippi Since 1950
First Cigarette Tax Enacted in 1930

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	4		6,322	5,690	158.0	76.4	NA	NA
1951	4		6,737	6,063	168.4	78.3	NA	NA
1952	4		6,836	6,152	170.9	78.8	NA	NA
1953	4		6,620	5,958	165.5	76.8	NA	NA
1954	4		6,519	5,867	163.0	77.1	NA	NA
1955	5	3/1/55	6,610	5,949	152.9	73.7	23.2	51.5
1956	5		7,446	6,701	148.9	71.7	24.6	52.85
1957	5		7,811	7,030	156.2	73.7	25.7	50.58
1958	5		8,068	7,261	161.4	75.7	26.1	49.81
1959	6	7/1/58	10,180	9,162	169.6	80.0	27.1	51.66
1960	6		10,901	9,811	181.7	84.0	27.3	51.28
1961	6		11,330	10,197	188.8	86.6	26.9	52.0
1962	6		11,924	10,731	198.4	89.6	27.4	51.1
1963	8	7/1/62	15,031	13,762	188.6	83.9	30.5	52.5
1964	8		15,785	14,207	197.2	86.1	30.4	52.5
1965	9	7/1/64	17,443	16,051	193.3	83.5	31.4	54.1
1966	9		18,167	16,713	201.9	86.9	31.8	53.5
1967	9		18,437	16,962	204.9	88.1	31.6	53.8
1968	9		18,806	17,301	209.0	89.0	33.9	50.1
1969	9		19.201	17,665	213.3	91.0	34.8	48.9
1970	9		19,844	18,257	220.5	93.4	36.2	47.0
1971	9		21,021	19,339	233.6	105.4	37.5	45.3
1972	9		22,467	20,670	249.6	112.1	37.4	45.5
1973	9		23,431	21,557	260.3	115.0	37.3	45.6
1974	11	7/1/73	29,391	26,995	267.2	117.1	41.4	45.9
1975	11		29,870	27,481	271.5	116.8	43.0	44.2
1976	11		31,195	28,699	283.6	120.9	46.4	41.0
1977	11		31,607	28,968	287.3	122.1	48.8	38.9
1978	11		32,820	29,820	298.4	124.9	53.6	35.4
1979	11		32,771	29,824	297.9	123.9	56.5	33.6
1980	11		33,609	30,629	305.5	127.0	59.7	31.8
1981	11		34,742	31,625	315.8	125.3	63.0	30.2
1982	11		35,020	31,779	318.4	125.8	69.2	27.5
1983	11		34,308	31,242	311.9	122.3	78.6	24.2
1984	11		33,262	30,299	303.3	116.4	89.0	30.3
1985	18	6/1/85	35,094	34,304	302.9	115.3	96.4	28.0

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Missouri
Historical Cigarette Tax Data for the State of Missouri Since 1955
First Cigarette Tax Enacted in 1956

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1955							19.3	41.5
1956	2	1/1/56	4,980	4,881	249.0	119.6	20.4	39.22
1957	2		9,948	9,760	497.9	117.3	21.6	46.30
1958	2		10,246	10,051	512.8	120.4	23.1	43.29
1959	2		10,989	10,461	550.5	129.8	22.8	43.86
1960	2		11,470	10,875	574.5	134.0	23.3	42.92
1961	4	5/1/61	14,053	13,521	598.8	138.3	23.2	43.1
1962	4		22,642	21,964	566.1	129.3	25.6	46.9
1963	4		23,155	22,460	578.9	133.2	25.8	46.5
1964	4		22,510	21,836	562.7	130.0	25.7	46.7
1965	4		22,968	22,279	574.2	130.2	26.1	46.0
1966	4		25,027	24,298	626.5	139.3	26.2	45.8
1967	4		24,945	24,196	623.6	138.3	27.5	43.6
1968	4		25,284	24,525	632.1	137.3	29.2	41.1
1969	4		25,384	24,470	634.6	137.2	29.9	40.1
1970	9	7/15/69	50,999	50,006	564.2	121.3	36.0	47.2
1971	9		54,050	52,973	598.6	127.6	36.8	46.2
1972	9		55,576	54,464	617.5	130.0	37.7	45.1
1973	9		56,509	55,379	627.8	132.1	37.7	45.1
1974	9		57,975	56,099	644.2	135.4	38.0	44.7
1975	9		58,307	56,518	647.9	135.6	43.5	39.1
1976	9		59,808	58,162	664.5	139.5	44.7	38.0
1977	9		60,568	59,356	672.9	140.8	45.9	37.0
1978	9		61,263	60,046	680.7	141.8	49.9	34.1
1979	9		61,335	60,113	681.5	140.2	52.2	32.6
1980	9		62,263	61,018	691.8	142.1	57.3	29.7
1981	9		62,180	60,936	690.9	140.5	59.9	28.4
1982	9		62,122	60,879	690.2	139.7	64.7	26.3
1983	13	8/13/82	80,704	78,171	663.8	134.1	74.8	28.1
1984	13		84,351	81,820	648.9	130.0	84.8	34.2
1985	13		84,761	82,219	652.0	129.2	93.7	30.9

Note: All figures are for fiscal year ending June 30th.

Montana

Historical Cigarette Tax Data for the State of Montana Since 1950

First Cigarette Tax Enacted in 1947

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	2		1,490	1,341	74.5	133.5	NA	NA
1951	4	12/7/50	2,168	2,029	69.9	117.5	NA	NA
1952	4		2,910	2,765	72.8	123.6	NA	NA
1953	4		3,077	2,923	76.9	129.7	NA	NA
1954	4		2,938	2,791	73.4	121.1	NA	NA
1955	4		2,907	2,762	72.7	118.6	22.7	52.9
1956	4		2,089	2,933	77.2	123.9	24.2	49.59
1957	5	2/25/57	3,286	3,132	77.1	119.3	23.7	50.63
1958	8	7/1/57	5,410	5,190	66.6	100.6	30.1	53.16
1959	8		6,036	5,735	75.5	113.7	30.2	52.98
1960	8		6,149	5,900	77.2	115.7	30.7	52.12
1961	8		6,462	6,139	80.8	119.1	30.2	53.0
1962	8		6,535	6,208	81.7	119.8	30.7	52.1
1963	8		6,742	6,405	84.3	118.9	30.5	52.5
1964	8		6,378	6,059	79.7	112.8	30.8	51.9
1965	8		6,654	6,321	83.2	118.0	31.0	51.6
1966	8		6,488	6,164	81.1	114.9	30.9	51.8
1967	8		6,623	6,292	82.8	118.0	31.3	51.1
1968	8		6,514	6,188	81.4	116.1	32.4	49.4
1969	8		6,511	6,186	81.4	117.4	32.6	49.1
1970	8		6,167	5,856	77.2	111.2	34.0	47.1
1971	12	3/5/71	6,996	6,679	80.6	115.6	34.7	46.1
1972	12		10,379	10,068	86.5	122.2	40.1	49.9
1973	12		10.344	10,033	86.2	119.9	40.9	48.9
1974	12		10,549	10,233	87.9	121.9	41.8	47.9
1975	12		10,908	10,581	90.9	123.7	43.7	45.8
1976	12		11,204	10,868	93.4	124.9	45.3	44.2
1977	12		11,479	11,135	95.7	127.0	47.6	42.0
1978	12		11,618	11 270	96.8	127.2	51.9	38.5
1979	12		11,337	10,996	94.5	120.3	53.7	37.2
1980	12		11,504	11,159	95.9	122.0	56.7	35.3
1981	12		11,436	11,093	95.3	121.1	60.4	33.1
1982	12		11,649	11,300	97.1	122.4	65.7	30.4
1983	12		10,930	10,602	91.1	113.7	77.2	25.9
1984	16	7/1/83	13,072	12,652	90.6	110.1	91.3	35.0
1985	16		13,712	13,256	85.7	103.6	95.5	33.5

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Nebraska
Historical Cigarette Tax Data for the State of Nebraska Since 1950
First Cigarette Tax Enacted in 1947

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		4,042	3,860	134.7	105.2	NA	NA
1951	3		4,103	3,898	136.7	103.5	NA	NA
1952	3		4,201	3,991	140.0	106.5	NA	NA
1953	3		4,247	4,035	141.6	108.2	NA	NA
1954	3		4,088	3,884	136.3	103.0	NA	NA
1955	3		4,080	3,876	136.0	101.0	21.2	51.9
1956	3		4,162	3,954	138.7	100.6	22.5	48.89
1957	3		4,133	3,927	137.8	99.1	22.4	49.11
1958	4	9/20/57	5,231	4,969	140.1	100.5	24.9	48.19
1959	4		5,931	5,635	148.3	107.2	25.6	46.86
1960	4		6,276	5,962	156.9	111.9	25.3	47.43
1961	4		6,753	6,415	168.8	119.4	25.5	47.1
1962	4		6,833	6,492	170.8	119.4	25.8	46.5
1963	6	6/1/63	7,184	6,825	175.9	118.5	25.8	46.5
1964	6		9,312	8,846	155.2	106.3	27.5	50.9
1965	8	4/1/65	10,444	9,926	163.6	110.5	27.6	50.7
1966	8		12,539	11,912	156.7	106.1	29.6	54.1
1967	8		12,810	12,169	160.1	110.0	31.4	51.0
1968	8		12,567	11,939	157.1	109.5	33.2	48.2
1969	8		12,482	11,858	156.0	108.4	32.9	48.6
1970	8		12,529	11,902	156.6	108.1	33.9	47.2
1971	13	4/28/71	14,171	13,463	161.8	108.6	34.7	46.1
1972	13		20,623	19,592	158.6	104.9	41.1	51.1
1973	13		21,119	20,063	162.5	106.6	41.2	51.0
1974	13		22,153	21,045	170.4	110.5	42.0	50.0
1975	13		22,892	21,747	176.1	114.1	44.6	47.1
1976	13		23,744	22,556	182.6	118.1	46.8	44.9
1977	13		23,759	22,571	182.8	117.7	48.1	43.7
1978	13		23,822	22,631	183.2	117.4	53.6	39.2
1979	13		23,614	22,434	181.6	116.1	55.4	37.9
1980	13		23,791	22,601	183.0	116.3	59.5	35.3
1981	13		23,878	22,684	183.7	117.0	60.9	34.5
1982	18	8/30/81, 5/1/82	26,594	25,265	184.7	117.1	69.7	31.6
1983	18		31,636	30,054	175.8	110.8	83.7	31.1
1984	18		31,069	29,516	172.6	107.7	94.8	35.9
1985	18		30,639	29,107	170.2	105.1	95.8	35.5

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Nevada
Historical Cigarette Tax Data for the State of Nevada Since 1950
First Cigarette Tax Enacted in 1947

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		830	747	27.7	176.4	NA	NA
1951	3		843	784	28.1	176.7	NA	NA
1952	3		907	843	30.2	184.1	NA	NA
1953	3		1,062	988	35.4	202.3	NA	NA
1954	3		1,057	983	35.2	185.3	NA	NA
1955	3		1,157	1,081	38.6	184.7	23.3	47.2
1956	3		1,241	1,179	41.4	175.4	23.5	46.81
1957	3		1,239	1,177	41.3	165.2	23.3	47.21
1958	3		1,330	1,263	44.3	172.4	24.5	44.90
1959	3		1,503	1,428	50.1	188.3	25.2	43.65
1960	3		1,669	1,586	55.6	199.3	25.5	43.14
1961	3		1,801	1,711	59.9	207.9	25.9	42.5
1962	7	7/1/61	4,425	4,248	62.4	208.8	28.9	51.9
1963	7		4,988	4,789	71.3	212.7	29.9	50.2
1964	7		5,315	5,102	75.9	206.3	29.5	50.8
1965	7		5,505	5,285	78.6	192.7	29.7	50.5
1966	7		5,668	5,444	81.0	184.0	29.9	50.2
1967	7		5,589	5,365	79.8	175.8	30.2	49.7
1968	7		5,902	5,665	84.2	189.7	32.8	45.7
1969	7		6,218	5,985	89.2	198.6	33.3	45.0
1970	10	7/1/69	8,729	8,384	86.6	189.5	38.9	46.3
1971	10		9,366	8,990	93.9	190.5	44.0	40.9
1972	10		10,039	9,634	100.7	198.6	40.6	44.3
1973	10		10,546	10,120	106.2	201.5	40.3	44.7
1974	10		11,130	10,679	112.2	204.7	41.9	43.0
1975	10		11,665	11,191	117.6	205.2	44.5	40.5
1976	10		11,756	11,276	119.2	201.4	44.9	40.1
1977	10		11,648	11,034	116.4	190.8	49.3	36.5
1978	10		11,871	11,397	118.4	187.0	54.3	33.1
1979	10		12,128	11,644	121.0	183.3	57.1	31.5
1980	10		12,536	12,037	124.8	177.7	63.1	28.5
1981	10		13,794	13,236	137.4	171.9	63.3	28.4
1982	10		14,012	13,454	139.5	165.1	71.6	25.1
1983	10		14,092	13,531	140.2	159.2	81.9	22.0
1984	15	7/1/83	17,606	16,904	123.6	136.6	99.8	31.1
1985	15		20,321	19,345	135.0	146.7	109.3	28.4

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

New Hampshire
Historical Cigarette Tax Data for the State of New Hampshire Since 1950
First Cigarette Tax Enacted in 1939

Year	Rate* (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	2.5		2,315	2,199	92.6	178.4	NA	NA
1951	2.5		2,497	2,372	99.9	188.8	NA	NA
1952	3	7/1/51	2,904	2,759	96.8	184.0	NA	NA
1953	3		2,854	2,712	95.1	179.1	NA	NA
1954	3		2,733	2,597	90.7	167.0	NA	NA
1955	3		2,732	2,596	89.0	162.7	21.5	51.2
1956	3		2,890	2,745	92.2	167.9	22.5	48.89
1957	3		3,022	2,865	94.4	166.5	22.6	48.67
1958	3.5		3,331	3,165	100.0	173.6	23.9	46.03
1959	3.5		3,759	3,563	112.8	193.2	23.8	46.22
1960	3.5		4,018	3,817	114.5	190.2	23.9	46.02
1961	3.5		4,281	4,067	128.0	210.2	24.0	47.9
1962	3.5		4,573	4,344	136.1	219.2	24.3	47.3
1963	3.5		4,733	4,496	139.9	221.4	24.2	47.5
1964	3.5		4,913	4,650	140.4	223.9	24.7	46.6
1965	3.5		5,346	5,079	152.9	233.8	24.7	46.6
1966	4.5	7/1/65	8,659	8,313	192.4	287.6	25.9	48.3
1967	4.5		9,131	8,766	202.9	297.9	26.5	47.2
1968	7	7/1/67	12,806	12,358	181.1	264.0	29.9	50.2
1969	7		12,210	11,782	174.4	248.5	29.9	50.2
1970	7		13,332	12,865	190.5	265.7	31.4	47.8
1971	8.5	7/1/70	17,821	16,975	206.3	278.0	34.1	48.4
1972	11	7/7/71	24,229	23,256	225.7	296.2	36.1	51.2
1973	11		23,666	22,781	215.1	279.0	36.9	51.5
1974	11		23,477	22,590	213.4	269.8	37.9	50.1
1975	11		23,913	23,005	217.4	269.1	40.8	46.6
1976	12	7/1/75	28,508	27,938	237.6	290.5	43.9	45.6
1977	12		27,498	26,839	229.1	278.8	45.0	44.4
1978	12		27,463	26,807	228.9	269.6	49.7	40.2
1979	12		26,610	25,949	221.7	254.6	53.2	37.6
1980	12		26,373	25.742	219.8	247.8	55.3	36.2
1981	12		27,123	26,481	226.0	245.4	58.4	34.2
1982	12		26,934	26,302	224.5	239.8	67.0	29.9
1983	12		26,583	25,958	221.5	232.9	74.7	26.8
1984	17	8/15/83	34,316	33,528	209.6	215.1	90.5	36.5
1985	17		33,552	32,767	197.4	201.1	89.2	37.0

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.
*Prior to 1976 tax rate based on percentage of retail price.

New Jersey
Historical Cigarette Tax Data for the State of New Jersey Since 1950
First Cigarette Tax Enacted in 1948

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		18,723	17,787	624.1	131.7	NA	NA
1951	3		19,383	18,414	646.1	134.0	NA	NA
1952	3		20,135	19,128	671.2	136.9	NA	NA
1953	3		20,708	19,673	690.3	138.6	NA	NA
1954	3		20,518	19,492	683.9	135.0	NA	NA
1955	3		20,277	19,263	675.9	130.7	23.1	47.6
1956	5	4/1/56	24,736	22,954	694.8	130.9	23.1	47.62
1957	5		34,736	33,694	694.7	126.1	25.5	50.98
1958	5		36,297	35,208	725.9	129.5	26.2	49.62
1959	5		38,909	37,548	778.2	134.8	26.3	49.43
1960	5		42,038	40,777	840.8	141.1	26.2	49.62
1961	6	1/6/61						
	7	5/23/61	48,547	47,042	870.1	142.7	26.3	49.4
1962	7		61,211	59,474	873.6	139.9	28.6	52.4
1963	8	6/1/63	62,567	60,705	882.9	141.4	28.8	52.1
1964	8		70,212	67,631	877.6	135.6	30.0	53.3
1965	8		73,781	71,716	922.3	138.0	30.0	53.3
1966	11	6/16/66	79,708	77,469	981.9	144.9	30.1	53.2
1967	11		99,444	96,958	904.0	131.1	34.2	55.6
1968	14	6/4/68	102,261	99,746	911.5	130.2	34.5	55.1
1969	14		120,385	118,014	859.9	121.2	38.6	57.0
1970	14		120,808	118,428	862.9	120.7	41.0	53.7
1971	14		125,984	123,502	899.9	125.1	41.7	52.8
1972	19	5/16/72	137,924	135,337	937.2	128.4	42.1	52.3
1973	19		168,261	165,804	885.6	120.2	48.9	55.2
1974	19		169,724	167,246	893.3	121.4	50.2	53.8
1975	19		170,266	167,780	896.1	122.3	52.8	51.1
1976	19		170,091	167,608	895.2	122.4	53.6	50.4
1977	19		171,187	168,750	901.0	122.8	56.9	47.5
1978	19		172,543	168,875	908.1	123.9	61.9	43.6
1979	19		172,389	170,277	907.3	123.8	63.5	42.5
1980	19		173,132	171,278	911.2	124.3	66.4	40.7
1981	19		178,888	175,357	941.5	127.9	68.7	39.3
1982	24	6/18/82	178,853	175,732	934.9	126.3	76.2	35.4
1983	24		216,604	209,706	902.5	121.3	92.1	34.7
1984	25*	7/1/83	220,420	218,589	881.7	117.8	101.1	40.6
1985	25		220,409	217,680	881.6	116.9	104.7	39.2

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

*Surtax escalator

New Mexico
Historical Cigarette Tax Data for the State of New Mexico Since 1950
First Cigarette Tax Enacted in 1943

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	4		2,328	2,258	58.2	93.7	NA	NA
1951	4		2,529	2,428	63.2	93.9	NA	NA
1952	4		2,550	2,448	63.7	91.4	NA	NA
1953	4		2,700	2,592	67.5	95.2	NA	NA
1954	4		2,745	2,636	68.6	94.0	NA	NA
1955	4		2,733	2,624	68.3	92.3	22.9	52.4
1956	5	7/1/55	3,391	3,256	68.5	89.4	24.7	52.63
1957	5		3,519	3,378	70.9	86.1	25.5	50.98
1958	5		4,049	3,887	81.8	94.0	26.7	48.69
1959	5		4,433	4,257	89.1	98.6	26.7	48.69
1960	5		4,830	4,637	97.4	105.0	26.4	49.24
1961	5		4,997	4,798	100.6	105.0	26.9	48.3
1962	8	7/1/61	7,253	6,963	93.3	94.9	30.0	53.3
1963	8		7,508	7,207	94.4	92.5	30.1	53.2
1964	8		7,272	6,993	91.5	89.9	30.2	53.0
1965	8		7,721	7,432	97.1	96.3	30.2	53.0
1966	8		7,893	7,602	99.3	96.5	30.4	52.6
1967	8		7,757	7,470	97.6	95.5	31.5	50.8
1968	8		7,976	7,685	100.2	99.9	33.7	47.5
1969	12	7/1/68	10,306	9,933	87.5	87.0	37.9	52.8
1970	12		10,731	10,348	89.5	90.0	39.7	50.4
1971	12		11,258	10,861	94.3	92.6	41.7	48.0
1972	12		12,233	11,808	102.3	99.3	41.1	47.5
1973	12		12,574	12,181	105.3	98.9	41.8	47.8
1974	12		13,252	12,809	110.9	100.3	43.7	45.8
1975	12		13,876	13,411	115.7	103.1	46.3	43.2
1976	12		14,101	13,631	117.5	102.4	49.5	40.4
1977	12		14,347	13,860	119.6	102.4	51.6	38.8
1978	12		14,717	14,221	122.6	103.1	56.0	35.7
1979	12		14,688	14,198	122.4	101.0	57.6	34.7
1980	12		15,288	14,784	127.4	102.7	62.6	32.0
1981	12		16,073	15,559	133.9	103.0	63.0	31.7
1982	12		15,542	15,043	129.5	97.5	69.4	28.8
1983	12		15,700	15,203	130.8	96.3	79.6	25.1
1984	12		15,118	14,624	126.0	88.9	90.2	31.0
1985	12		15,319	14,811	127.7	88.0	97.5	28.7

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

New York
Historical Cigarette Tax Data for the State of New York Since 1950
First Cigarette Tax Enacted in 1939

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		59,149	56,684	1,971.6	140.0	NA	NA
1951	3		61,072	58,751	2,035.7	136.0	NA	NA
1952	3		62,898	60,313	2,096.6	138.8	NA	NA
1953	3		64,056	61,211	2,134.9	140.1	NA	NA
1954	3		62,007	59,500	2,065.8	133.6	NA	NA
1955	3		60,789	58,377	2,026.2	129.7	22.6	48.7
1956	3		62,695	60,091	2,089.8	132.5	22.4	49.11
1957	3		64,620	62,051	2,154.0	133.6	22.8	48.25
1958	3		67,389	64,710	2,246.3	138.6	23.6	46.61
1959	5	4/1/59	84,717	81,997	2,346.7	143.1	24.0	45.83
1960	5		120,505	117,279	2,409.6	145.0	25.6	50.78
1961	5		124,173	120,926	2,483.5	147.6	25.8	50.4
1962	5		127,497	123,972	2,549.9	149.7	26.4	49.2
1963	5		127,795	124,687	2,555.9	146.9	26.2	49.6
1964	5		125,020	122,215	2,500.4	141.2	26.9	48.3
1965	10	4/1/65	157,922	155,012	2,480.4	138.5	26.5	49.1
1966	10		221,317	218,435	2,212.1	122.4	34.6	52.0
1967	10		224,994	222,142	2,250.0	123.2	34.7	51.9
1968	12	6/1/68	233,157	230,213	2,290.7	124.9	34.5	52.2
1969	12		266,979	263,639	2,212.1	122.4	38.6	51.8
1970	12		261,698	258,425	2,180.9	119.0	40.7	49.1
1971	12		270,069	266,694	2,250.6	123.3	41.7	48.0
1972	15	2/1/72	293,877	290,525	2,204.6	119.9	42.7	46.8
1973	15		327,192	323,838	2,179.2	118.7	45.8	50.2
1974	15		333,255	329,832	2,221.7	121.6	47.4	48.5
1975	15		336,549	332,492	2,243.7	123.9	51.5	44.7
1976	15		338,668	334,314	2,257.8	124.6	54.2	42.4
1977	15		340,307	336,096	2,268.7	125.5	53.8	42.8
1978	15		339,839	335,600	2,265.6	126.4	59.5	38.7
1979	15		330,650	326,589	2,207.3	124.4	61.1	37.6
1980	15		337,733	333,620	2,251.6	127.6	64.4	35.7
1981	15		342,554	338,421	2,283.9	130.1	65.9	34.9
1982	15		339,176	335,110	2,261.2	128.5	72.5	31.7
1983	21	4/1/83	362,161	358,206	2,200.7	124.6	83.1	27.7
1984	21		446,661	442,866	2,115.8	119.3	100.8	36.7
1985	21		437,593	430,895	2,075.9	115.9	106.2	34.8

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

North Carolina
Historical Cigarette Tax Data for the State of North Carolina Since 1955
First Cigarette Tax Enacted in 1969

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1955							19.6	40.8
1956							20.7	38.65
1957							19.8	40.40
1958							21.2	37.74
1959							21.1	37.91
1960							20.9	38.28
1961							20.6	38.8
1962							21.6	37.0
1963							21.4	37.4
1964							21.7	36.9
1965							21.4	37.4
1966							21.7	36.9
1967							22.4	35.7
1968							23.6	33.9
1969							23.8	33.6
1970	2	10/1/69	13,459	11,496	672.9	172.4*	27.3	36.6
1971	2		19,098	16,361	954.9	187.6	29.4	34.0
1972	2		22,040	18,826	1,102.0	214.1	28.7	34.8
1973	2		23,623	20,179	1,181.2	226.5	28.9	34.6
1974	2		23,973	20,478	1,198.6	227.3	30.1	33.2
1975	2		24,238	20,704	1,211.9	226.0	32.9	30.4
1976	2		25,092	21,434	1,254.6	230.2	35.8	27.9
1977	2		23,730	20,270	1,186.5	217.0	36.6	27.3
1978	2		22,708	19,397	1,135.4	205.5	41.8	23.9
1979	2		22,004	18,796	1,100.2	197.3	43.7	22.9
1980	2		21,060	17,990	1,053.0	187.8	47.3	21.2
1981	2		21,069	17,997	1,053.4	179.3	50.0	20.0
1982	2		21,308	18,201	1,065.4	179.0	55.5	18.0
1983	2		20,429	17,452	1,021.5	169.8	66.0	15.2
1984	2		19,661	16,801	983.0	160.6	75.0	24.0
1985	2		19,426	16,603	971.3	156.3	78.9	22.8

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.
*Per capita based on nine months' experience projected for a full year.

North Dakota

Historical Cigarette Tax Data for the State of North Dakota Since 1950

First Cigarette Tax Enacted in 1925

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	5		2,767	2,629	55.3	94.9	NA	NA
1951	5		2,538	2,411	50.8	82.6	NA	NA
1952	6	7/1/51	3,177	3,019	53.0	87.0	NA	NA
1953	6		3,214	3,053	53.6	87.0	NA	NA
1954	6		3,001	2,851	50.0	80.1	NA	NA
1955	6		3,005	2,855	50.1	79.4	28.1	49.8
1956	6		3,045	2,893	50.8	79.5	25.8	54.26
1957	6		3,091	2,936	51.5	81.9	25.0	56.0
1958	6		3,323	3,157	55.4	88.1	27.7	50.54
1959	6		3,517	3,342	58.6	94.5	27.6	50.72
1960	6		3,675	3,491	61.2	97.6	26.6	52.63
1961	6		3,814	3,623	63.2	99.7	27.0	51.9
1962	6		3,848	3,656	64.1	100.2	26.9	52.0
1963	6		3,980	3,781	66.3	103.3	27.1	51.7
1964	7	7/1/63	4,526	4,300	64.7	102.0	28.5	52.6
1965	7		4,659	4,426	66.6	103.2	28.6	52.4
1966	8	7/1/65	5,229	4,989	64.9	99.5	30.2	53.0
1967	8		5,010	4,780	62.6	96.3	30.5	52.5
1968	8		4,959	4,732	62.0	97.0	32.3	49.5
1969	8		4,859	4,634	60.7	96.9	32.3	49.5
1970	11	7/1/69	6,261	6,068	57.7	93.8	37.3	50.9
1971	11		6,696	6,494	60.9	98.5	38.9	48.8
1972	11		7,140	6,924	64.9	103.8	38.9	48.8
1973	11		7,599	7,327	68.7	108.7	39.4	48.2
1974	11		7,780	7,545	70.7	110.5	39.9	47.6
1975	11		8,261	7,970	75.1	117.9	42.6	44.6
1976	11		8,760	8,496	79.6	125.4	45.9	41.4
1977	11		8,641	8,380	78.6	122.2	47.4	40.1
1978	11		8,756	8,492	79.6	121.9	53.2	35.7
1979	11		8,706	8,442	79.1	121.3	55.0	34.5
1980	12	7/1/79	9,687	9,395	81.3	123.7	59.6	33.6
1981	12		9,848	9,483	82.1	125.7	62.0	32.3
1982	12		10,009	9,440	83.4	126.8	67.8	29.5
1983	18	4/1/83	10,593	10,188	80.1	119.6	77.9	25.7
1984	18		13,532	12,855	75.2	109.4	94.4	36.0
1985	18		12,859	12,216	71.4	103.2	100.6	33.8

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Ohio
Historical Cigarette Tax Data for the State of Ohio Since 1950
First Cigarette Tax Enacted in 1931

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	2		19,099	18,144	955.0	119.6	NA	NA
1951	2		20,058	19,058	1,002.9	125.6	NA	NA
1952	2		20,905	19,860	1,045.3	131.5	NA	NA
1953	2		21,851	20,759	1,092.5	134.9	NA	NA
1954	2		21,515	20,439	1,072.4	125.9	NA	NA
1955	2		20,993	19,944	1,046.8	117.5	21.0	47.6
1956	3	3/1/56	26,250	24,962	1,090.6	121.7	20.7	48.31
1957	3		34,012	32,847	1,132.6	124.2	22.4	49.11
1958	3		34,821	33,584	1,160.7	125.1	23.6	46.61
1959	5	6/1/59	37,480	36,260	1,199.5	126.4	23.8	46.22
1960	5		62,615	60,985	1,222.0	127.1	25.9	50.19
1961	5		63,310	61,589	1,262.4	129.6	26.0	50.0
1962	5		65,136	63,399	1,302.7	131.9	26.1	49.8
1963	5		65,840	64,084	1,316.8	130.4	26.3	49.4
1964	5		65,720	63,968	1,317.2	129.4	26.4	49.2
1965	5		68,074	66,259	1,361.5	134.8	26.4	49.2
1966	5		69,429	67,577	1,388.6	135.5	26.3	49.4
1967	5		70,276	68,402	1,405.5	136.4	27.0	48.1
1968	7	9/1/67	91,891	89,348	1,357.7	129.8	30.8	48.7
1969	7		95,439	92,715	1,363.4	128.8	31.5	47.6
1970	10	8/19/69	127,544	123,817	1,305.8	121.6	36.6	49.2
1971	10		133,146	129,185	1,331.4	124.6	38.1	47.2
1972	15	12/20/71	172,266	167,079	1,340.5	124.4	38.4	46.9
1973	15		194,891	188,832	1,299.2	120.5	42.0	54.8
1974	15		196,578	190,475	1,310.5	122.1	42.9	53.6
1975	15		197,352	191,218	1,315.7	122.5	46.0	50.0
1976	15		201,135	194,888	1,340.9	124.6	48.5	47.4
1977	15		204,153	197,813	1,361.0	127.3	49.8	46.2
1978	15		210,701	204,158	1,404.7	131.3	53.9	42.7
1979	15		211,049	204,506	1,407.0	130.9	56.3	40.9
1980	15		214,864	208,197	1,432.4	133.5	58.7	39.2
1981	15		215,017	211,209	1,433.4	132.8	61.4	37.5
1982	14	11/15/81	207,814	201,095	1,444.6	134.0	68.3	33.7
1983	14		196,422	189,899	1,403.0	130.0	82.5	26.7
1984	14		191,666	185,283	1,369.0	127.1	89.2	33.6
1985	14		191,793	185,464	1,369.9	126.7	92.2	32.5

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Oklahoma
Historical Cigarette Tax Data for the State of Oklahoma Since 1950
First Cigarette Tax Enacted in 1933

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	5		9,864	9,469	197.3	93.5	NA	NA
1951	5		9,709	9,321	194.2	89.3	NA	NA
1952	5		9,989	9,590	199.8	93.0	NA	NA
1953	5		10,401	9,985	208.0	97.2	NA	NA
1954	5		10,134	9,730	202.7	96.2	NA	NA
1955	5		10,025	9,630	200.5	94.4	24.1	53.9
1956	5		10,452	10,034	209.5	97.0	24.9	52.21
1957	5		10,795	10,380	215.9	96.4	25.1	51.79
1958	5		11,305	10,853	226.1	99.5	25.9	50.19
1959	5		12,146	11,661	242.5	106.8	26.1	49.81
1960	5		12,989	12,479	259.8	112.9	26.1	49.81
1961	5		13,866	13,337	277.3	118.9	26.1	49.8
1962	7	7/1/61	18,559	18,161	265.2	112.4	28.6	52.4
1963	7		19,461	18,684	277.6	113.4	28.4	52.8
1964	7		19,448	18,671	277.3	111.5	28.8	52.1
1965	7		19,992	19,194	285.1	115.6	28.8	52.1
1966	8	7/1/65	23,222	22,301	287.9	115.9	30.4	52.6
1967	8		23,238	22,310	289.9	117.9	30.7	52.1
1968	13	4/1/68	26,482	25,458	282.0	113.0	31.2	51.3
1969	13		36,625	34,200	274.0	108.7	36.9	56.9
1970	13		36,186	34,739	278.4	108.4	38.4	54.7
1971	13		38,578	37,035	296.8	115.4	39.8	52.8
1972	13		41,295	39,643	317.7	121.7	39.8	52.8
1973	13		42,488	40,789	326.8	124.1	40.4	52.0
1974	13		45,179	43,371	347.5	130.5	41.0	51.2
1975	13		46,797	44,925	360.0	132.9	43.6	48.2
1976	13		48,871	46,916	375.9	138.6	46.4	45.3
1977	13		50,503	48,483	388.5	140.4	47.9	43.8
1978	13		52,475	50,376	403.7	143.6	53.1	39.5
1979	13		53,000	50,880	407.7	141.6	55.5	37.8
1980	18	7/1/79	73,477	70,538	409.4	141.6	62.9	41.3
1981	18		78,232	75,102	434.6	143.7	65.8	39.5
1982	18		82,013	78,733	455.6	147.0	71.7	36.3
1983	18		80,060	76,850	444.8	140.0	83.9	31.0
1984	18		77,128	74,047	428.5	128.1	93.3	36.4
1985	18		74,876	71,881	416.0	124.2	95.1	35.8

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Oregon
Historical Cigarette Tax Data for the State of Oregon Since 1955
First Cigarette Tax Enacted in 1967

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1955							18.6	43.0
1956							19.1	41.88
1957							19.8	40.40
1958							20.6	38.83
1959							20.6	38.83
1960							20.7	38.65
1961							20.6	38.8
1962							20.8	38.5
1963							20.5	39.0
1964							21.0	38.1
1965							20.9	38.3
1966							21.9	36.5
1967	4	7/1/66	12,911	12,372	322.8	165.1	27.5	43.6
1968	4		12,957	12,416	323.9	162.0	27.6	43.5
1969	4		12,862	12,325	321.5	160.1	26.8	44.8
1970	4		12,760	12,227	319.0	157.0	28.4	42.3
1971	4		13,280	12,726	332.0	157.9	29.0	41.4
1972	9	2/17/72	19,540	18,962	346.1	160.4	30.5	39.3
1973	9		30,495	29,929	338.8	155.3	35.1	48.4
1974	9		31,199	30,620	346.7	155.8	36.6	46.5
1975	9		31,489	30,905	349.9	154.4	39.4	43.2
1976	9		32,219	31,621	358.0	156.5	42.4	40.1
1977	9		32,606	32,001	362.3	155.6	44.4	38.3
1978	9		33,423	32,803	371.4	156.3	50.7	33.5
1979	9		33,151	32,536	368.3	150.7	51.9	32.8
1980	9		33,324	32,706	370.3	146.5	54.0	31.5
1981	9		33,907	33,278	376.7	143.1	56.9	29.9
1982	19	12/1/81, 6/1/82	46,988	46,389	358.7	135.3	62.4	27.2
1983	19		62,693	62,142	330.0	124.6	82.0	32.9
1984	19		49,240	48,607	315.7	118.0	96.5	36.3
1985	19		60,663	59,939	319.3	118.6	97.5	35.9

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Pennsylvania
Historical Cigarette Tax Data for the State of Pennsylvania Since 1950
First Cigarette Tax Enacted in 1935

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	4		44,541	42,759	1,135.2	109.2	NA	NA
1951	4		46,965	45,086	1,174.1	111.7	NA	NA
1952	4		46,215	44,176	1,155.4	111.4	NA	NA
1953	4		47,547	45,456	1,188.7	113.0	NA	NA
1954	4		46,169	44,323	1,154.2	109.0	NA	NA
1955	4		44,917	43,121	1,122.9	103.8	23.3	51.5
1956	5	10/1/55	54,313	52,140	1,444.5	105.5	24.6	52.85
1957	5		58,481	56,133	1,169.6	107.8	25.0	52.0
1958	5		61,223	58,774	1,224.5	111.9	25.7	50.58
1959	6	6/1/59	66,490	63,993	1,292.1	116.8	26.2	49.62
1960	6		80,351	77,139	1,338.9	119.2	26.8	52.24
1961	6		82,160	79,450	1,367.6	120.6	26.8	52.2
1962	6		87,317	84,529	1,416.8	123.5	26.9	52.0
1963	8	6/1/63	90,972	86,704	1,459.3	128.3	26.8	52.2
1964	8		107,265	104,047	1,340.7	117.4	29.7	53.9
1965	8		110,338	106,782	1,379.2	120.4	29.8	53.7
1966	8		113,279	109,894	1,416.0	122.9	29.8	53.7
1967	8		116,267	112,779	1,453.3	125.5	30.1	53.2
1968	13	10/16/67	157,314	152,662	1,361.7	117.1	36.4	57.7
1969	13		174,937	169,598	1,345.7	114.7	36.5	57.5
1970	18	1/15/70	194,682	185,834	1,266.4	107.3	38.4	54.7
1971	18		226,203	218,065	1,256.7	106.3	44.7	58.2
1972	18		230,952	223,725	1,294.9	109.0	44.7	58.2
1973	18		237,602	230,872	1,320.0	110.7	44.9	57.9
1974	18		244,659	237,338	1,359.2	114.2	46.6	55.8
1975	18		244,757	239,632	1,356.5	114.6	49.8	52.2
1976	18		252,983	244,474	1,405.5	118.8	52.3	49.7
1977	18		256,408	247,852	1,424.5	120.1	53.3	48.8
1978	18		259,411	251,289	1,441.2	122.3	57.4	45.3
1979	18		259,213	250,998	1,440.1	122.6	60.6	42.9
1980	18		261,805	251,542	1,454.5	124.0	61.3	42.4
1981	18		267,388	254,779	1,485.5	125.2	64.8	40.1
1982	18		263,486	253,900	1,463.8	123.3	69.8	37.2
1983	18		267,582	257,680	1,486.6	125.3	81.7	31.8
1984	18		247,380	237,965	1,374.3	115.3	97.7	34.8
1985	18		249,415	244,610	1,385.6	115.8	100.1	34.0

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Rhode Island
Historical Cigarette Tax Data for the State of Rhode Island Since 1950
First Cigarette Tax Enacted in 1939

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		3,265	3,102	108.8	140.0	NA	NA
1951	3		3,430	3,259	114.3	149.6	NA	NA
1952	3		3,508	3,333	116.9	156.1	NA	NA
1953	3		3,648	3,467	121.6	160.0	NA	NA
1954	3		3,502	3,328	116.6	150.1	NA	NA
1955	3		3,340	3,177	111.3	142.0	22.7	48.5
1956	3		3,442	3,270	114.7	144.1	22.0	50.0
1957	3		3,595	3,415	119.8	142.1	22.5	48.89
1958	5	6/1/58	3,897	3,708	123.4	144.5	23.6	46.61
1959	5		5,982	5,743	119.6	139.1	25.8	50.39
1960	6	6/1/60	6,223	5,975	122.4	143.3	26.0	50.0
1961	6		7,391	7,098	123.2	143.7	26.6	52.6
1962	6		7,600	7,257	126.0	145.3	27.1	51.7
1963	6		7,505	7,205	125.1	144.6	27.0	51.9
1964	8	6/1/64	7,653	7,356	124.2	140.3	27.3	51.3
1965	8		9,741	9,449	121.8	133.2	29.8	53.7
1966	8		9,994	9,695	124.9	140.2	30.0	53.3
1967	8		10,387	10,076	129.8	144.5	31.0	51.6
1968	8		10,290	9,981	128.6	142.9	32.1	49.8
1969	13	7/1/68	14,284	14,003	107.7	117.8	38.4	54.7
1970	13		14,682	14,389	112.9	123.9	39.3	53.4
1971	13		15,231	14,927	117.2	123.2	40.2	52.2
1972	13		16,769	16,434	129.0	134.4	41.6	50.5
1973	13		17,873	17,516	137.5	142.0	40.6	51.7
1974	13		18,482	18,113	142.2	146.1	41.3	50.9
1975	18	6/1/75	19,352	18,974	145.0	154.7	44.3	47.4
1976	18		25,351	24,676	139.2	150.2	52.2	49.8
1977	18		24,823	24,451	137.9	148.8	52.3	49.7
1978	18		24,711	24,341	137.3	146.8	56.3	46.2
1979	18		24,530	24,163	136.3	145.8	58.7	44.3
1980	18		24,958	12,585	138.7	149.3	60.0	43.3
1981	18		25,779	25,393	143.2	151.2	64.5	40.3
1982	23	3/15/82	27,315	26,730	139.4	146.3	71.6	36.3
1983	23		29,932	29,486	130.1	135.8	84.0	36.9
1984	23		30,046	29,597	130.6	136.9	94.8	41.1
1985	23		29,750	29,305	128.4	133.4	100.3	38.9

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

South Carolina
Historical Cigarette Tax Data for the State of South Carolina Since 1950
First Cigarette Tax Enacted in 1923

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		5,559	5,003	185.3	93.5	NA	NA
1951	5	7/1/50	7,465	6,718	149.3	70.9	NA	NA
1952	3	7/1/51	5,528	4,976	184.3	87.3	NA	NA
1953	3		5,900	5,310	196.7	91.1	NA	NA
1954	3		5,483	4,935	182.8	83.9	NA	NA
1955	3		5,341	4,807	178.0	81.3	22.3	49.3
1956	3		5,504	4,954	183.5	81.9	23.8	46.22
1957	3		5,586	5,027	186.2	81.2	23.9	46.03
1958	3		5,893	5,304	196.4	84.3	24.2	45.45
1959	3		6,663	5,996	213.6	91.0	24.4	45.08
1960	5	7/1/59	10,265	9,752	205.3	86.7	26.4	49.24
1961	5		10,611	10,081	212.2	88.7	26.3	49.4
1962	5		10,819	10,279	216.4	89.9	27.1	48.0
1963	5		10,739	10,202	214.8	88.2	27.3	47.6
1964	5		11,132	10,575	222.6	89.7	26.5	49.1
1965	5		11,509	10,934	230.2	90.1	26.2	49.6
1966	5		11,869	11,276	237.4	93.4	26.2	49.6
1967	5		12,300	11,685	246.0	95.1	27.3	47.6
1968	5		12,434	11,812	248.7	95.7	29.5	44.1
1969	5		13,875	13,183	277.5	104.2	29.0	44.8
1970	6	7/1/69	16.738	15,901	279.0	103.6	32.5	43.1
1971	6		17,911	17,015	298.5	115.0	34.3	40.8
1972	6		18,928	17,919	311.8	118.7	34.1	41.1
1973	6		20,383	19,062	334.4	125.5	33.5	41.8
1974	6		21,210	20,149	353.5	129.7	35.2	39.8
1975	6		21,800	20,710	363.3	130.5	38.1	36.8
1976	6		23,171	22,012	385.4	136.8	41.0	34.2
1977	6		23,441	22,269	390.7	137.2	42.2	33.2
1978	7	7/1/77	28,274	26.860	403.9	140.4	49.2	30.5
1979	7		27,714	26,328	395.9	135.7	50.2	29.9
1980	7		28,389	26,970	405.6	138.3	52.3	28.7
1981	7		29,722	28,264	424.6	136.1	54.7	27.4
1982	7		30,152	28,697	430.7	136.0	61.9	24.2
1983	7		29,392	28,010	419.9	131.1	72.4	20.7
1984	7		29,420	27,989	419.9	127.0	81.3	28.3
1985	7		29,421	27,979	420.3	125.4	83.0	27.7

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

South Dakota
Historical Cigarette Tax Data for the State of South Dakota Since 1950
First Cigarette Tax Enacted in 1923

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		1,853	1,723	68.1	100.5	NA	NA
1951	3		1,850	1,723	61.7	95.2	NA	NA
1952	3		1,850	1,721	61.7	94.5	NA	NA
1953	3		1,888	1,756	62.9	96.9	NA	NA
1954	3		1,829	1,702	61.0	93.7	NA	NA
1955	3		1,809	1,683	60.3	91.2	22.1	49.8
1956	3.25	7/1/55	1,963	1,832	60.4	89.5	23.0	48.91
1957	3.25		1,952	1,816	60.1	88.0	23.8	47.27
1958	3.25		2,100	1,953	64.6	94.7	24.7	45.55
1959	3.25		2,234	2,078	68.7	102.4	24.8	45.36
1960	5	7/1/59	3,518	3,279	68.6	101.0	27.2	47.79
1961	5		3,666	3,409	73.3	107.5	26.8	48.5
1962	5		3,824	3,556	76.5	110.8	27.4	47.4
1963	5		3,820	3,552	76.4	106.0	26.6	48.9
1964	6	7/1/63	4,394	4,227	73.2	99.4	28.5	49.1
1965	6		4,234	4,022	70.6	98.7	28.3	49.5
1966	8	7/1/65	5,592	5,370	69.5	98.8	30.5	52.5
1967	8		5,433	5,216	67.9	99.6	31.3	51.1
1968	8		5,413	5,197	67.7	100.4	32.7	48.9
1969	8		5,378	5,162	67.2	102.5	32.4	49.4
1970	12	7/1/69	7,360	6,161	61.1	92.7	38.5	52.1
1971	12		7,730	7,459	64.4	96.7	38.5	51.9
1972	12		8,280	7,990	69.0	103.0	39.1	51.2
1973	12		8,438	8,143	70.3	103.5	39.6	50.5
1974	12		8,909	8,597	74.2	108.4	40.4	49.5
1975	12		9,283	8,907	77.4	113.5	42.8	46.7
1976	12		9,561	9,135	79.7	116.7	45.0	44.5
1977	12		9,515	9,028	79.3	115.6	46.4	43.1
1978	12		9,665	9,182	80.5	116.9	53.2	37.6
1979	12		9,721	9,192	81.0	117.4	54.1	37.0
1980	14	7/1/79	11,053	10,418	79.0	114.7	58.8	37.4
1981	14		11,176	10,554	79.8	115.7	62.3	35.3
1982	15	7/1/81	11,615	10,974	77.5	113.0	68.0	33.8
1983	15		11,381	10,634	75.9	109.8	78.8	29.2
1984	15		11,191	10,508	74.6	105.7	89.8	34.5
1985	15		11,167	10,466	74.4	104.4	92.3	33.6

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Tennessee
Historical Cigarette Tax Data for the State of Tennessee Since 1950
First Cigarette Tax Enacted in 1925

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		8,324	7,908	277.5	85.2	NA	NA
1951	5	4/2/51	9,702	9,216	277.7	84.4	NA	NA
1952	5		13,144	12,486	262.9	78.9	NA	NA
1953	5		13,609	12,929	272.2	82.1	NA	NA
1954	5		13,328	12,662	266.6	81.2	NA	NA
1955	5		13,567	12,888	271.3	81.5	24.5	53.1
1956	5		13,933	13,236	278.7	82.4	25.0	52.0
1957	5		14,687	13,953	293.7	85.3	25.2	51.59
1958	5		15,054	14,301	301.1	86.7	26.3	49.43
1959	5		16,415	15,594	328.3	93.8	25.9	50.19
1960	5		17,500	16,625	350.5	98.7	26.1	49.81
1961	5		18,721	17,784	374.4	104.8	26.1	49.8
1962	5		19,581	18,602	391.6	108.3	26.2	49.6
1963	7	6/1/63	20,625	19,611	400.7	110.3	26.1	49.8
1964	7		27,273	26,153	389.6	105.5	29.0	51.7
1965	7		28,734	27,541	410.5	108.1	28.9	51.9
1966	7		29,590	28,362	422.7	109.9	29.5	50.8
1967	8	6/1/67	30,690	29,416	433.0	111.5	29.6	50.7
1968	8		34,013	32,601	425.2	109.2	32.6	49.1
1969	13	6/1/69	35,537	34,114	426.5	107.3	32.8	48.8
1970	13		51,530	49,942	397.6	99.8	39.9	52.6
1971	13		54,325	52,532	417.9	106.3	41.6	50.5
1972	13		57,839	55,929	444.9	111.5	41.6	50.5
1973	13		57,504	56,179	442.3	109.7	40.8	51.5
1974	13		61,589	60,177	473.8	114.8	42.5	49.4
1975	13		62,999	61,558	484.6	117.4	45.3	46.4
1976	13		66,254	64,943	509.6	121.7	48.3	43.5
1977	13		68,265	66,710	525.1	124.6	49.6	42.3
1978	13		71,136	69,522	547.2	127.3	54.8	38.3
1979	13		72,047	70,409	554.2	127.2	57.3	36.6
1980	13		74,255	72,570	571.2	130.4	60.3	34.8
1981	13		77,076	75,346	592.9	129.1	63.7	33.0
1982	13		78,808	77,051	606.2	131.4	68.3	30.7
1983	13		78,010	76,277	600.1	129.0	79.1	26.5
1984	13		76,742	75,025	590.3	125.1	88.3	32.8
1985	13		79,593	77,819	612.3	128.7	92.5	31.4

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Texas
Historical Cigarette Tax Data for the State of Texas Since 1950
First Cigarette Tax Enacted in 1931

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	4		30,965	23,532	929.9	123.1	NA	NA
1951	4		34,075	33,052	851.9	111.8	NA	NA
1952	4		36,006	34,926	900.2	114.1	NA	NA
1953	4		37,636	36,507	940.9	116.2	NA	NA
1954	4		36,028	34,947	900.7	109.9	NA	NA
1955	4		36,016	34,936	900.4	109.3	22.3	53.8
1956	5	9/6/55	43,329	42,029	866.6	101.3	24.7	52.63
1957	5		46,321	44,933	926.4	104.0	25.5	50.98
1958	5		48,677	47,214	973.5	106.7	26.1	49.81
1959	5		51,453	49,909	1,029.1	110.5	25.6	50.78
1960	8	9/1/59	74,556	72,815	995.5	105.3	28.7	55.75
1961	8		86,637	84,688	1,083.0	112.6	28.7	55.7
1962	8		89,768	87,299	1,122.1	114.6	29.7	53.9
1963	8		91,771	89,706	1,147.1	113.4	29.5	54.2
1964	8		91,894	89,812	1,142.4	110.7	29.7	53.9
1965	8		100,262	98,006	1,253.3	120.5	29.5	54.2
1966	11	7/1/65	125,156	122,214	1,120.0	106.1	33.8	56.2
1967	11		128,862	125,787	1,171.5	109.0	34.4	55.2
1968	11		129,617	126,703	1,178.3	108.4	34.9	54.4
1969	11		134,425	131,401	1,222.0	111.3	34.4	55.2
1970	15.5	10/1/69	169,554	165,739	1,190.2	106.4	40.4	58.2
1971	15.5		189,943	185,851	1,225.4	108.9	42.0	56.0
1972	18.5	7/1/71	226,504	220,649	1,244.0	108.6	46.9	56.5
1973	18.5		236,281	229,886	1,286.3	110.4	46.4	57.1
1974	18.5		248,278	241,547	1,353.4	114.7	47.5	55.8
1975	18.5		256,967	249,901	1,397.4	116.0	50.[illegible]	52.4
1976	18.5		173,167	265,655	1,485.3	121.4	53.[illegible]	49.7
1977	18.5		283,908	276,101	1,551.3	124.2	53.3	49.7
1978	18.5		296,924	288,758	1,624.1	126.6	59.1	44.8
1979	18.5		301,670	293,374	1,644.8	126.4	62.2	42.6
1980	18.5		321,154	310,508	1,736.0	129.7	63.7	41.6
1981	18.5		339,554	325,392	1,835.4	129.0	66.9	39.6
1982	18.5		358,491	331,126	1,937.8	131.2	73.8	35.9
1983	18.5		357,380	341,606	1,931.8	126.4	84.1	31.5
1984	18.5		344,699	332,109	1,863.2	117.2	93.8	36.8
1985	19.5	10/2/84	360,500	347,500	1,873.3	115.9	102.1	34.8

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Utah
Historical Cigarette Tax Data for the State of Utah Since 1950
First Cigarette Tax Enacted in 1923

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	2		966	869	48.3	71.6	NA	NA
1951	2		966	897	49.8	72.0	NA	NA
1952	2		1,018	916	50.9	72.3	NA	NA
1953	2		1,051	946	52.5	72.3	NA	NA
1954	4	2/19/54	1,298	1,198	49.5	66.4	NA	NA
1955	4		1,877	1,783	46.9	61.9	23.1	51.9
1956	4		1,983	1,884	49.6	62.5	23.7	50.63
1957	4		2,067	1,964	51.7	62.8	23.8	50.42
1958	4		2,113	2,008	52.8	63.0	25.0	48.0
1959	4		2,278	2,168	57.0	66.7	25.9	46.33
1960	4		2,420	2,299	60.5	69.0	26.3	45.63
1961	4		2,553	2,425	63.8	71.2	26.2	45.8
1962	4		2,612	2,481	65.3	71.3	26.7	44.9
1963	4		2,784	2,645	69.6	72.0	24.9	48.2
1964	8	7/1/63	5,031	4,846	61.2	62.3	29.4	54.4
1965	8		5,158	4,952	64.5	65.0	29.7	53.9
1966	8		5,202	4,994	65.0	65.7	30.8	51.9
1967	8		5,182	4,975	64.8	64.3	31.5	50.8
1968	8		5,268	5,057	65.8	64.3	32.3	49.5
1969	8		5,425	5,208	67.8	65.6	33.3	48.0
1970	8		5,473	5,254	68.4	65.5	34.6	46.2
1971	8		5,794	5,562	72.4	67.7	36.6	43.7
1972	8		6,272	6,020	78.4	71.3	37.2	43.0
1973	8		6,535	6,255	81.9	72.7	36.5	43.8
1974	8		6,994	6,714	87.4	75.6	37.8	42.3
1975	8		7,111	6,827	88.9	75.8	40.5	39.5
1976	8		7,518	7,217	94.0	77.9	43.4	36.9
1977	8		7,756	7,445	96.9	78.0	44.7	35.8
1978	8		8,078	7,750	101.0	79.6	49.5	32.3
1979	8		8,270	7,939	103.4	79.1	53.7	29.8
1980	10	7/1/79	10,381	9,823	102.3	74.8	57.2	31.5
1981	10		11,333	10,880	113.3	77.6	62.7	28.7
1982	10		11,176	10,721	111.8	73.6	68.1	26.4
1983	12	7/1/82	12,863	12,689	107.2	69.0	82.0	24.2
1984	12		13,071	12,549	108.9	66.3	95.3	29.4
1985	12		13,412	12,876	111.8	66.5	104.6	26.8

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Vermont
Historical Cigarette Tax Data for the State of Vermont Since 1950
First Cigarette Tax Enacted in 1937

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	4		1,922	1,807	48.0	131.1	NA	NA
1951	4		1,861	1,787	46.5	123.7	NA	NA
1952	4		1,973	1,894	49.3	131.5	NA	NA
1953	4		1,985	1,905	49.6	134.1	NA	NA
1954	4		1,880	1,805	47.0	126.0	NA	NA
1955	4		1,803	1,731	45.1	122.2	22.6	53.1
1956	4		1,828	1,755	45.7	125.2	23.6	50.85
1957	4		1,945	1,868	48.6	129.3	23.5	51.06
1958	5	7/1/57	2,357	2,262	47.1	124.9	25.9	50.19
1959	5		2,599	2,495	52.0	136.8	26.1	49.81
1960	7	7/1/59	3,302	3,173	47.4	122.8	27.5	54.55
1961	7		3,545	3,412	50.6	129.5	27.4	54.7
1962	7		3,630	3,468	51.5	130.4	28.1	53.4
1963	7		3,646	3,516	52.1	133.5	28.2	53.2
1964	8	7/3/63	4,018	3,873	50.4	129.1	29.3	54.6
1965	8		4,023	3,880	50.3	122.9	29.4	54.4
1966	10	7/1/65	5,145	4,986	51.8	130.4	32.5	55.4
1967	10		5,149	4,988	51.6	127.4	31.8	56.6
1968	10		5,370	5,183	53.7	128.8	33.9	53.1
1969	12	6/1/69	5,780	5,595	57.2	134.6	34.2	52.6
1970	12		6,459	6,252	53.8	122.6	37.7	53.1
1971	12		6,675	6,461	55.6	124.4	39.5	50.6
1972	12		7,586	7,344	63.2	138.0	40.0	50.0
1973	12		8,136	7,876	67.8	146.8	39.8	50.3
1974	12		8,454	8,184	70.5	151.8	41.3	48.4
1975	12		8,776	8,495	73.1	155.5	41.8	47.9
1976	12		9,672	9,362	80.6	171.1	47.1	42.5
1977	12		9,674	9,365	80.6	169.4	47.0	42.6
1978	12		9,413	9,111	78.4	162.4	52.5	38.1
1979	12		9,404	9,103	78.4	160.9	54.8	36.5
1980	12		9,635	9,327	79.7	161.6	58.9	34.0
1981	12		10,047	9,726	83.7	163.8	61.0	32.8
1982	12		10,048	9,727	83.7	162.3	66.3	29.9
1983	12		9,521	9,216	79.3	153.8	77.0	26.0
1984	17	8/15/83	12,568	12,279	76.3	144.3	90.6	36.4
1985	17		12,993	12,701	77.0	144.5	95.5	34.6

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Virginia
Historical Cigarette Tax Data for the State of Virginia Since 1955
First Cigarette Tax Enacted in 1960

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1955							18.6	43.0
1956							20.0	40.0
1957							20.2	39.6
1958							21.3	37.56
1959							21.1	37.91
1960							21.0	38.10
1961	3	8/1/60	14,332	13,628	477.4	120.0	24.5	44.9
1962	3		15,110	14,359	503.8	124.1	24.8	44.4
1963	3		15,384	14,616	512.8	122.8	24.7	44.5
1964	3		15,399	14,631	513.3	118.5	25.2	43.7
1965	3		16,197	15,388	539.9	123.3	25.1	43.8
1966	3		16,073	15,270	535.8	120.2	24.7	44.5
1967	2.5	9/1/66	14,102	13,181	545.0	120.9	26.3	39.9
1968	2.5		13,928	13,204	557.1	122.8	27.1	38.7
1969	2.5		14,238	13,495	569.5	123.9	28.3	37.1
1970	2.5		14,508	13,751	580.3	124.3	28.8	36.5
1971	2.5		14,934	14,147	597.4	128.4	30.2	34.8
1972	2.5		16,147	15,303	645.9	137.0	29.9	35.1
1973	2.5		17,043	16,147	681.7	143.1	30.1	34.9
1974	2.5		17,997	17,053	719.9	149.6	31.3	33.6
1975	2.5		18,736	16,818	749.4	152.7	33.6	31.3
1976	2.5		19,630	17,622	785.2	158.1	37.9	27.7
1977	2.5		19,841	17,786	793.7	157.7	38.4	27.3
1978	2.5		20,017	17,926	800.7	155.9	42.8	24.5
1979	2.5		19,535	17,478	781.4	151.8	45.8	22.9
1980	2.5		19,350	17,283	774.0	148.9	48.5	21.7
1981	2.5		20,035	17,866	801.4	149.9	51.8	20.3
1982	2.5		20,004	17,838	800.1	147.4	56.4	18.6
1983	2.5		19,613	17,479	794.7	144.7	68.8	15.3
1984	2.5		19,099	16,995	764.0	136.8	76.0	24.3
1985	2.5		19,149	17,248	766.0	134.6	83.6	22.1

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Washington

Historical Cigarette Tax Data for the State of Washington Since 1950

First Cigarette Tax Enacted in 1935

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	4		6,843	6,501	215.9	93.3	NA	NA
1951	4		10,322	10,064	258.0	110.9	NA	NA
1952	4		10,632	10,366	265.8	113.3	NA	NA
1953	4		10,961	10,684	273.6	115.1	NA	NA
1954	4		10,742	10,419	266.1	110.9	NA	NA
1955	5	5/1/55	10,971	10,654	261.7	106.9	22.7	52.9
1956	5		13,320	12,987	265.9	104.5	25.9	50.19
1957	5		13,788	13,443	275.5	102.5	26.0	50.0
1958	5		13,963	13,614	279.1	101.9	27.5	47.27
1959	6	6/1/59	15,001	14,626	294.6	105.9	27.0	48.15
1960	6		17,514	17,034	291.9	103.4	28.6	48.95
1961	7	4/15/61	18,430	17,912	296.8	103.8	28.5	49.1
1962	7		20,669	20,154	295.3	101.7	30.1	49.8
1963	7		20,896	20,375	297.9	99.1	30.1	49.8
1964	7		20,424	19,915	290.9	95.4	29.9	50.2
1965	11	6/1/65	21,463	20,948	293.2	98.3	30.0	50.0
1966	11		28,666	28,185	260.0	86.9	34.7	54.8
1967	11		32,768	32,219	297.0	99.7	35.0	54.3
1968	11		34,535	33,956	313.4	101.5	37.1	51.2
1969	11		36,157	35,550	328.1	100.2	37.6	50.5
1970	11		36,210	35,602	328.9	96.7	38.7	49.1
1971	16	6/1/71	37,668	37,055	331.2	97.0	40.3	47.1
1972	16		48,833	48,269	305.2	88.5	46.1	52.1
1973	16		50,113	49,534	313.2	91.0	45.9	52.3
1974	16		54,106	53,481	338.2	98.6	46.9	51.2
1975	16		55,315	54,676	345.7	99.5	49.0	49.0
1976	16		56,868	56,211	355.4	100.3	53.0	45.3
1977	16		57,489	56,825	358.8	99.3	53.7	44.7
1978	16		59,298	58,614	370.6	101.3	58.6	41.0
1979	16		61,252	60,546	382.8	101.4	61.6	39.0
1980	16		63,680	62,945	398.0	101.4	63.8	37.6
1981	16		74,445	73,588	465.3	112.7	66.6	36.0
1982	20.8	7/1/81, 5/1/82	90,552	89,724	449.7	106.6	80.3	34.9
1983	23	8/1/82	99,063	98,288	434.6	102.4	93.1	33.3
1984	23		95,850	95,073	418.0	96.2	105.9	36.8
1985	23		97,277	96,499	423.5	96.5	114.4	34.1

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Wisconsin
Historical Cigarette Tax Data for the State of Wisconsin Since 1950
First Cigarette Tax Enacted in 1939

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	3		10,365	9,950	345.5	106.8	NA	NA
1951	3		10,706	10,170	356.9	103.5	NA	NA
1952	3		10,912	10,366	363.7	106.3	NA	NA
1953	3		11,189	10,629	373.0	107.8	NA	NA
1954	3		10,943	10,396	364.8	103.6	NA	NA
1955	3		10,998	10,448	366.6	101.1	22.0	50.0
1956	4	7/1/55	14,786	14,271	369.3	99.8	23.2	51.72
1957	4		15,414	14,810	385.4	103.0	23.8	50.42
1958	5	7/1/57	19,211	18,461	384.2	101.1	25.7	50.58
1959	5		20,820	20,015	416.4	107.8	25.9	50.19
1960	5		22,073	21,207	441.8	112.8	25.9	50.19
1961	5		22,891	22,000	457.8	115.5	25.8	50.4
1962	6	9/1/61	26,738	25,808	445.6	110.8	26.6	52.6
1963	6		27,102	26,208	451.7	110.4	27.6	50.7
1964	8	8/15/63	33,620	32,682	431.3	106.2	29.5	54.2
1965	8		35,970	34,997	449.1	109.4	29.8	53.7
1966	10	8/1/65	43,108	42,006	440.5	106.3	32.1	56.1
1967	10		45,085	44,000	450.8	108.3	32.8	54.9
1968	10		46,649	45,527	466.5	111.4	33.6	53.6
1969	10		47,067	45,934	470.7	111.5	33.6	53.6
1970	14	9/1/69	59,274	57,853	450.3	106.4	38.5	57.1
1971	14		65,437	63,886	467.4	105.4	40.2	54.7
1972	16	11/5/71	73,981	72,367	486.9	108.8	40.3	54.6
1973	16		79,207	77,545	495.0	109.5	42.6	56.3
1974	16		81,904	80,185	510.7	111.8	43.9	54.7
1975	16		82,735	80,994	518.4	113.5	46.6	51.5
1976	16		85,040	83,104	531.5	115.4	51.3	46.8
1977	16		86,415	84,602	540.1	117.2	52.1	46.1
1978	16		86,984	84,989	542.9	116.7	57.1	42.0
1979	16		87,984	85,777	547.9	117.1	58.7	40.9
1980	16		89,273	87,106	555.1	117.6	61.2	39.2
1981	16		90,783	88,219	564.3	119.9	64.9	37.0
1982	25	8/1/81, 5/1/82	110,331	107,263	548.2	115.6	75.0	37.3
1983	25		127,739	124,046	506.7	106.3	92.0	35.9
1984	25		126,571	122,762	503.5	105.6	100.8	40.7
1985	25		128,653	125,677	512.2	107.0	106.8	38.4

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

Wyoming
Historical Cigarette Tax Data for the State of Wyoming Since 1952
First Cigarette Tax Enacted in 1951

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1952	2	7/1/51	797	729	39.8	141.6	NA	NA
1953	2		809	744	40.5	143.6	NA	NA
1954	2		780	718	39.0	139.3	NA	NA
1955	2		768	706	38.4	133.8	19.8	50.5
1956	2		770	709	38.5	128.3	20.9	47.85
1957	2		794	731	39.7	123.7	21.9	45.66
1958	3	7/1/57	1,173	1,079	39.1	121.1	24.7	44.53
1959	3		1,253	1,153	41.8	129.8	24.6	44.72
1960	4	7/1/59	1,827	1,716	42.1	129.5	25.6	46.88
1961	4		1,868	1,757	46.7	140.6	25.6	46.9
1962	4		1,864	1,735	46.6	137.9	25.9	46.3
1963	4		1,834	1,731	45.8	125.6	26.2	45.8
1964	4		1,807	1,698	45.2	134.0	26.2	45.8
1965	4		1,842	1,732	47.2	137.6	26.1	46.0
1966	4		1,813	1,664	45.3	133.3	26.5	45.3
1967	4		1,806	1,698	45.2	137.4	27.4	43.8
1968	8	7/1/67	3,381	3,178	43.0	136.5	32.5	49.2
1969	8		3,419	3,214	42.7	135.7	32.6	49.1
1970	8		3,381	3,178	42.3	132.2	34.1	46.9
1971	8		3,517	3,306	44.0	131.7	34.4	46.5
1972	8		3,806	3,577	47.6	140.0	34.4	46.5
1973	8		3,894	3,660	48.7	141.2	34.4	46.5
1974	8		4,117	3,870	51.5	145.8	35.8	44.7
1975	8		4,614	4,337	57.7	160.7	38.6	41.5
1976	8		4,834	4,526	60.4	161.5	42.6	37.6
1977	8		5,003	4,675	62.5	160.4	43.4	36.9
1978	8		5,205	4,871	65.1	160.3	49.8	32.1
1979	8		5,720	5,348	71.5	168.6	51.7	30.9
1980	8		5,691	5,324	71.1	158.1	55.3	28.9
1981	8		6,146	5,727	76.8	163.1	55.9	28.6
1982	8		6,208	5,810	77.6	157.7	64.3	24.9
1983	8		5,671	5,300	70.9	141.2	71.0	22.5
1984	8		5,336	5,148	66.7	128.9	81.7	29.4
1985	8		5,178	4,867	64.7	125.7	87.4	27.5

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

All Taxing States
Historical Cigarette Tax Data for All Taxing States Since 1950
First State Cigarette Tax Enacted in 1921

Year	Number of States Taxing Cigarettes	Weighted Average Tax Rate for All Taxing States	Gross Cigarette Taxes for All Taxing States (in thousands of dollars)	Net Cigarette Tax Collections for All Taxing States (in thousands of dollars)	State Tax-Paid Cigarette Sales (millions of packs)	All Taxing States Weighted Average Per Capita (packs)	Average (median) Retail Price For All Taxing States	Taxes as a Percentage of Average Retail Price (median)
1950	41	3.2¢	$ 440,573	$ 413,691	13,558.0	110.9	NA	NA
1951	41	3.4	465,770	444,409	13,846.7	111.9	NA	NA
1952	42	3.4	482,950	460,311	14,246.8	113.7	NA	NA
1953	42	3.4	500,905	477,211	14,746.7	116.2	NA	NA
1954	42	3.4	492,515	469,650	14,385.9	111.9	NA	NA
1955	42	3.5	492,657	470,225	14,165.6	108.3	22.7¢	48.7%
1956	43	3.8	557,665	532,310	14,857.5	108.3	23.2	47.4
1957	43	3.9	606,880	581,107	15,655.9	112.4	23.8	48.8
1958	43	4.0	546,347	626,819	16,204.8	114.5	25.0	48.0
1959	45	4.2	737,258	706,562	17,590.8	119.7	25.6	46.6
1960	47	4.7	964,885	929,936	20,456.8	123.8	26.1	48.9
1961	48	4.7	1,032,062	995,144	21,843.4	127.6	26.1	48.6
1962	48	5.1	1,126,733	1,085,642	22,275.6	127.5	26.9	48.3
1963	48	5.2	1,175,701	1,132,804	22,746.0	128.3	26.8	49.4
1964	48	5.6	1,256,078	1,212,320	22,378.0	124.3	27.9	49.3
1965	49	5.9	1,372,960	1,327,081	23,400.0	126.8	28.2	49.8
1966	50	6.9	1,614,786	1,566,627	23,267.6	124.5	30.0	51.4
1967	50	7.1	1,693,410	1,643,039	23,909.6	125.3	30.5	50.8
1968	50	8.4	1,969,674	1,915,776	23,587.7	122.3	32.3	49.2
1969	50	9.1	2,157,350	2,101,827	23,591.5	121.1	32.8	48.9
1970	51	10.2	2,432,818	2,368,077	23,894.3	118.3	37.1	47.7
1971	51	10.7	2,665,127	2,594,583	24,842.1	121.9	38.9	46.8
1972	51	11.6	2,983,459	2,904,379	25,716.4	124.7	40.0	47.7
1973	51	12.1	3,171,091	3,092,844	26,303.3	126.3	40.3	48.4
1974	51	12.1	3,308,000	3,225,175	27,259.9	129.9	41.8	47.6
1975	51	12.2	3,368,089	3,284,660	27,665.1	130.9	44.5	44.5
1976	51	12.4	3,518,872	3,428,902	28,378.2	133.2	47.9	41.4
1977	51	12.5	3,573,236	3,483,349	28,669.4	133.6	49.2	40.5
1978	51	12.9	3,728,378	3,632,746	28,943.2	133.8	54.3	37.1
1979	51	12.9	3,715,498	3,621,625	28,775.2	132.0	56.8	35.5
1980	51	13.1	3,814,437	3,714,417	29,184.3	132.6	60.0	34.5
1981	51	13.2	3,960,507	3,850,631	29,979.9	132.4	63.0	33.1
1982	51	13.5	4,046,069	3,922,180	29,978.1	130.7	69.7	29.9
1983	51	14.7	4,234,372	4,117,825	29,243.4	128.8	81.9	26.8
1984	51	15.3	4,340,973	4,232,982	28,461.7	122.7	94.7	33.2
1985	51	15.9	4,425,836	4,314,268	28,464.2	122.0	97.8	32.3

Note: All figures are for fiscal year ending June 30th. The notation NA means not available.

ACKNOWLEDGEMENTS

The data set forth in this, the twentieth issue of The Tax Burden on Tobacco, have been made possible through information supplied by the State Tobacco Tax Administrators, the Internal Revenue Service, the U.S. Department of Agriculture, the Bureau of Census, and members of the tobacco industry.

To these agencies and organizations The Tobacco Institute makes grateful acknowledgement.

For further information on tobacco taxes, or any other aspect of the controversies surrounding tobacco, tobacco products and their use, write or call The Tobacco Institute.

The Tobacco Institute
1875 I Street Northwest
Washington, DC 20006

For further information on tobacco taxes, or any other aspect of the controversies surrounding tobacco, tobacco products and their use, write or call The Tobacco Institute.

The Tobacco Institute
1875 I Street Northwest
Washington, DC 20006
202/457-4800

846

West Virginia
Historical Cigarette Tax Data for the State of West Virginia Since 1950
First Cigarette Tax Enacted in 1947

Year	Rate (cents)	Date changed	Gross state cigarette taxes (in thousands of dollars)	Net state cigarette tax collections (in thousands of dollars)	State tax-paid cigarette sales (millions of packs)	Per capita sales (packs)	Average retail price	State & Federal cigarette taxes as a percentage of retail price
1950	1		2,286	2,057	228.6	118.0	NA	NA
1951	1		2,550	2,295	255.0	127.1	NA	NA
1952	4	7/1/51	7,973	7,647	199.3	99.3	NA	NA
1953	4		7,656	7,341	191.4	96.3	NA	NA
1954	4		7,193	6,896	179.8	90.9	NA	NA
1955	4		6,371	6,103	159.3	80.8	24.5	49.0
1956	4		7,280	6,983	181.9	92.6	25.0	48.0
1957	5	7/1/56	9,145	8,676	179.7	95.0	25.8	50.39
1958	5		9,328	8,948	186.6	99.0	25.8	50.39
1959	5		9,565	9,184	191.2	101.7	26.5	49.06
1960	5		9,927	9,523	198.5	106.0	26.8	48.51
1961	5		9,974	9,568	199.5	107.4	26.2	49.6
1962	6	7/1/61	12,127	11,633	202.1	109.3	27.8	50.4
1963	6		11,891	11,406	198.2	111.8	27.7	50.5
1964	6		11,627	11,154	193.8	109.0	28.0	50.0
1965	6		11,918	11,436	198.6	110.5	28.2	49.6
1966	6		12,093	11,600	201.6	111.2	28.4	49.3
1967	6		12,227	11,728	203.8	113.6	29.5	47.5
1968	7	4/1/68	13,588	13,042	215.4	119.8	31.3	44.7
1969	7		14,147	13,573	202.0	112.1	32.1	46.7
1970	7		14,580	13,986	208.3	114.5	33.7	44.5
1971	12	7/1/70	23,472	22,584	194.7	111.5	41.6	48.1
1972	12		24,717	23,713	205.8	117.5	41.3	48.4
1973	12		24,924	23,912	207.7	116.6	39.9	50.1
1974	12		25,830	24,779	215.2	119.9	42.0	47.6
1975	12		26,495	25,417	220.6	123.2	45.2	44.3
1976	12		28,102	26,960	233.8	129.7	48.4	41.3
1977	12		29,284	28,093	243.9	133.9	48.9	40.9
1978	17	6/1/78	30,369	29,158	244.7	131.6	53.9	37.1
1979	17		38,961	37,393	227.1	122.1	62.4	40.1
1980	17		39,103	37,520	229.7	122.3	64.3	38.9
1981	17		39,947	38,349	235.0	120.5	66.2	37.8
1982	17		39,766	38,175	233.9	119.8	75.1	33.3
1983	17		38,299	36,767	225.3	115.7	88.2	28.3
1984	17		37,546	36,045	220.9	111.9	97.2	34.0
1985	17		36,584	35,120	215.2	109.1	103.2	32.0

Note. All figures are for fiscal year ending June 30th. The notation NA means not available.